



1991

District of Columbia

Individual Income Tax

Sharon Pratt Dixon,
Mayor

IMPORTANT MESSAGE TO TAXPAYERS

This booklet contains your 1991 District of Columbia individual income tax forms and instructions. It is important that you read the instructions carefully and use the forms in this booklet for faster processing. You should file your return early for prompt processing of your return and refund.

In calculating your 1991 individual income tax, please note the following changes. They are discussed, in detail, in the instructions in this booklet.

- There is a new D.C. Drug Prevention and Children at Risk Voluntary Public Trust Contribution Form, which allows you to make a voluntary contribution towards drug prevention in the District of Columbia.
- The personal exemption has been increased to \$1,370.
- A new section (Part IV) for taxpayers who itemize deductions and meet special federal tax requirements has been added to form D-40.
- A new credit computation section for dependent taxpayers has been added to the low income credit tables.

Before you prepare your 1991 District of Columbia individual income tax return, you must complete your Federal income tax return to calculate your total federal adjusted gross income. That amount is then recorded on your District of Columbia individual income tax return. If you are not required to file a 1991 federal tax return, you do not have to file a District individual income tax return (see instructions for filing requirements).

MAKE SURE YOU ATTACH ALL WITHHOLDING STATEMENTS AND SIGN AND DATE YOUR RETURN BEFORE MAILING. REMEMBER, ERROR-FREE RETURNS ARE PROCESSED MORE QUICKLY.

Refunds, generally, will take 6 to 8 weeks from the date you file your return. To allow our employees the time to fully assist taxpayers who need help with preparing their returns, please call after May 1, 1992 to inquire about your 1991 refund if 8 weeks have passed since you filed your return.

The District of Columbia will continue to provide numerous taxpayer assistance services in 1992. These services are described in the front of this booklet.

Sharon Morrow
Director
Department of Finance and Revenue

The Booklet Contains

- Voluntary Contribution Form
- Index to Instructions
- Forms D-40EZ
- Forms D-40
- Forms FR-127 (Extension of Time to File)
- Return Envelope

If all information is correct, please use this label on your return. If this booklet does not contain a label, or if the information on the label is incorrect, please print your name, address and Social Security Number in the spaces provided on the return.

Bulk Rate
Car-rt Sort
U.S. Postage Paid
Permit No.
919
Washington, D.C.



THE DISTRICT OF COLUMBIA
WASHINGTON, D.C. 20004

SHARON PRATT DIXON
MAYOR

Dear Citizens:

This year, you can play an invaluable role in the District's war on drugs and the protection of our youth by making a voluntary contribution to the D.C. Drug Prevention and Children-at-Risk Public Trust.

The newly formed Trust provides financial support to nonprofit organizations educating and motivating our young people to stay away from drugs. Public health and early childhood experts, along with parents, educators and community representatives, will ensure that funds raised for the Trust are used effectively.

Federal and state governments have found the income tax return check-off to be a successful means to support commendable public service projects. I am confident of your willingness to help. There is no cap on what you may contribute. Just complete the voluntary contribution form in this booklet. It may be used for those who expect a refund, as well as those who owe tax. Then, return it with your D-40 or D-40EZ individual income tax form in the envelope found in this booklet.

Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Sharon Pratt Dixon".

Sharon Pratt Dixon



D.C. DRUG PREVENTION AND CHILDREN AT RISK VOLUNTARY PUBLIC TRUST

Sharon Pratt Dixon, Mayor

- **YOU CAN ELECT TO MAKE A VOLUNTARY CONTRIBUTION TO ESTABLISH A PUBLIC TRUST FOR DRUG PREVENTION AND CHILDREN AT RISK FUND. COMPLETE THE BOTTOM PORTION OF THIS FORM AND ATTACH IT TO THE FRONT OF THE D-40 OR D-40EZ RETURN THAT YOU FILE.**
- You must complete your D.C. individual income tax return (form D-40 or D-40EZ) first before you complete the voluntary contribution form below.
- If you are due a refund, complete the refund section below and the amount of your voluntary contribution will be subtracted from the amount of your refund check.
- If you owe tax, complete the tax due section below and the amount of your voluntary contribution must be added to the tax due. Submit a check for the amount on line 3.

DETACH HERE AND ATTACH TO YOUR FORM D-40 OR D-40EZ



D.C. DRUG PREVENTION
AND CHILDREN AT RISK
VOLUNTARY PUBLIC TRUST

1991

ENTER YOUR LAST NAME

ENTER YOUR SOCIAL
SECURITY NUMBER

REFUND SECTION

1. ENTER THE AMOUNT OF YOUR REFUND FROM LINE 13 (FORM D-40EZ) OR LINE 25 (COL. B, FORM D-40) OR LINE 27 (FORM D-40).
2. ENTER THE AMOUNT OF YOUR VOLUNTARY CONTRIBUTION.
3. LINE 1 LESS LINE 2. THIS IS THE AMOUNT OF THE REFUND YOU WILL RECEIVE.

TAX DUE SECTION

1. ENTER THE AMOUNT YOU OWE FROM LINE 12 (FORM D-40EZ) OR LINE 22 (COL. B, FORM D-40) OR LINE 26 (FORM D-40).
2. ENTER THE AMOUNT OF YOUR VOLUNTARY CONTRIBUTION.
3. ADD LINE 1 AND LINE 2 AND REMIT A CHECK FOR THIS AMOUNT.

► Your Signature: _____ Date: _____

► Spouse's Signature: _____ Date: _____

TAXPAYER ASSISTANCE SERVICES

1. For assistance in preparing your tax return, visit the Municipal Center, 300 Indiana Avenue, N.W. Room 3009 on the following dates:

DATES	DAYS	TIME
January 2 – March 31*	Monday – Friday	9:30 A.M. – 4:30 P.M.
April 1 – April 15	Monday – Friday	9:30 A.M. – 7:00 P.M.
April 4 – April 11	Saturdays	9:30 A.M. – 1:30 P.M.

*Closed January 20 and February 17

2. D.C. Tax Forms are available at the following locations:

DISTRICT BUILDING (Lobby) 1350 Pa. Avenue, N.W.	MARTIN LUTHER KING MEMORIAL LIBRARY (Lobby) 901 G St., N.W.	MUNICIPAL CENTER (Lobby) 300 Indiana Avenue, N.W.
POTOMAC BUILDING (Lobby) 614 H Street, N.W.	RECORDER OF DEEDS BLDG. (Lobby) 515 D Street, N.W.	REEVES CENTER (Lobby) 2000 – 14th Street, N.W.

3. Need D.C. Tax information, call (202) 727-6104, or want D.C. tax forms mailed to you, call (202) 727-6170.

4. Hearing impaired individuals with access to a Telecommunications Device for the Deaf should call (202) 727-5618 for assistance.

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INSTRUCTIONS FOR FORM D-40EZ

YOU MAY USE FORM D-40EZ IF:

1. Your filing status is single;
2. You were under the age of 65 and not legally blind on or before December 31, 1991;
3. You do not claim any dependents;
4. Your income (Line 3) is less than \$50,000 and consists only of wages, salaries, tips, taxable scholarships and fellowships and your taxable interest income was \$400 or less;
5. You have no adjustments to income;
6. You were a resident of the District of Columbia for a full calendar year;
7. You do not itemize your deductions;
8. You are not filing Schedule H, property tax credit;
9. You do not pay estimated tax.

NAME AND ADDRESS—After you have completed your return and checked it for accuracy, attach label if all information is correct. If you do not have a preprinted label, print the information in the name, address, and social security boxes provided.

REPORT YOUR INCOME

LINE 1.—Enter the total amount you received in wages, salaries, tips, taxable scholarships and fellowships.

LINE 2.—Enter the total taxable interest income. You cannot use this form if your taxable interest income was more than \$400.

LINE 6.—If you are a dependent on someone else's tax return, enter "0" otherwise enter \$1,370.

LINE 7.—This is your **taxable income**.

FIGURE YOUR TAX

LINE 8.—Use tax table to find tax on taxable income (line 7). Enter amount.

LINE 9.—Enter low income credit. Attach a copy of your Federal return if you claim this credit.

LINE 10.—Net tax. Subtract line 9 from line 8 and enter result but not less than zero. If no entry is made on line 9, enter the amount from line 8.

LINE 11.—Enter the amount of D.C. income tax withheld. Be sure to attach Form(s) W-2.

AMOUNT YOU OWE

LINE 12.—Amount you owe (If line 10 is larger than line 11). Subtract line 11 from line 10. Attach your check or money order for the Full Amount payable to: "D.C. Treasurer." Write your Social Security number, daytime phone number and 1991 D-40EZ on the check or money order.

REFUND

LINE 13.—Net refund (if line 11 is larger than line 10). Subtract line 10 from line 11. This is the amount of your refund.

SIGN YOUR RETURN—You must sign and date your return. If you pay someone to prepare your return, that person must also sign below the space for your signature.

~~**MAILING YOUR RETURN**—Your tax return must be postmarked by April 15, 1992. Mail it in the self-addressed envelope enclosed in the instruction booklet. If you do not have a self-addressed envelope, mail your return to Department of Finance and Revenue, Individual Income Tax, P.O. Box 7861, Washington, D.C. 20044-7861.~~

INSTRUCTIONS FOR FORM D-40EZ

YOU MAY USE FORM D-40EZ IF:

1. Your filing status is single;
2. You were under the age of 65 and not legally blind on or before December 31, 1991;
3. You do not claim any dependents;
4. Your income (Line 3) is less than \$50,000 and consists only of wages, salaries, tips, taxable scholarships and fellowships and your taxable interest income was \$400 or less;
5. You have no adjustments to income;
6. You were a resident of the District of Columbia for a full calendar year;
7. You do not itemize your deductions;
8. You are not filing Schedule H, property tax credit;
9. You do not pay estimated tax.

NAME AND ADDRESS—After you have completed your return and checked it for accuracy, attach label if all information is correct. If you do not have a preprinted label, print the information in the name, address, and social security boxes provided.

REPORT YOUR INCOME

LINE 1.—Enter the total amount you received in wages, salaries, tips, taxable scholarships and fellowships.

LINE 2.—Enter the total taxable interest income. You cannot use this form if your taxable interest income was more than \$400.

LINE 6.—If you are a dependent on someone else's tax return, enter "0" otherwise enter \$1,370.

LINE 7.—This is your taxable income.

FIGURE YOUR TAX

LINE 8.—Use tax table to find tax on taxable income (line 7). Enter amount.

LINE 9.—Enter low income credit. Attach a copy of your Federal return if you claim this credit.

LINE 10.—Net tax. Subtract line 9 from line 8 and enter result but not less than zero. If no entry is made on line 9, enter the amount from line 8.

LINE 11.—Enter the amount of D.C. income tax withheld. Be sure to attach Form(s) W-2.

AMOUNT YOU OWE

LINE 12.—Amount you owe (If line 10 is larger than line 11). Subtract line 11 from line 10. Attach your check or money order for the Full Amount payable to: "D.C. Treasurer." Write your Social Security number, daytime phone number and 1991 D-40EZ on the check or money order.

REFUND

LINE 13.—Net refund (if line 11 is larger than line 10). Subtract line 10 from line 11. This is the amount of your refund.

SIGN YOUR RETURN—You must sign and date your return. If you pay someone to prepare your return, that person must also sign below the space for your signature.

MAILING YOUR RETURN—Your tax return must be postmarked by **April 15, 1992**. Mail it in the self-addressed envelope enclosed in the instruction booklet. ~~If you do not have a self-addressed envelope, mail your return to Department of Finance~~ and Revenue, Individual Income Tax, P.O. Box 7861, Washington, D.C. 20044-7861.

You must complete your Federal Income Tax Return before you prepare your District of Columbia Individual Income Tax Return. All taxpayers must complete Part I. Use Columns A and B if you checked Filing Status "E". Use Column B only if you checked Filing Status A, B, C, D, or F. Complete Part II if you have modifications to your Federal Adjusted Gross Income. Complete Part III, if you itemized your deductions on the Federal Income Tax Return. Complete Part IV if you were required to complete the Federal itemized deduction worksheet.

PART I—INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

	COLUMN (A)	COLUMN (B)	COLUMN (C)
28. Wages, salaries, tips, etc.			
29. Taxable interest income			
30. Dividend income			
31. Refunds of state and local income taxes			
32. Alimony received			
33. Business income or (loss)			
34. Capital gain or (loss)			
35. Taxable amount of pensions, annuities and IRA distributions			
36. Rents, royalties, partnerships, estates, trusts, etc.			
37. Farm income or (loss)			
38. Unemployment compensation (insurance)			
39. Taxable portion of social security and tier 1 railroad retirement			
40. Other income (Specify)			
41. Total (Add lines 28 thru 40)			
42. Adjustments to income from Federal return			
43. Federal adjusted gross income (Subtract line 42 from line 41. Enter here and on line 1, page 1)			

PART II—MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**ADDITIONS TO INCOME**

44. Total additions (Enter here and on line 2, page 1)			
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SUBTRACTIONS FROM INCOME

45. Interest on U.S. obligations			
46. Refunds of state and local taxes included on Federal return (From line 31)			
47. Income received during period of nonresidence			
48. Social Security and tier 1 railroad retirement income from line 39			
49. Disability income exclusion			
50. Income reported and taxed on D.C. Franchise or Fiduciary return			
51. Interest and dividend income of child, reported on Federal Form 8814			
52. Pension or annuity exclusion			
53. Other subtractions (Specify)			
54. Total subtractions (Add lines 45 thru 53. Enter here and on line 4, page 1)			

PART III—ITEMIZED DEDUCTIONS FROM FEDERAL FORM 1040, SCHEDULE A AND D.C. ADJUSTMENTS

(YOU MUST ATTACH A COPY OF FEDERAL SCHEDULE A TO YOUR D.C. RETURN)

55. Total Federal itemized deductions on Federal Schedule A line 28			
56. State and local income taxes included on line 55 or line 65, Part IV			
57. Deductions during period of nonresidence			
58. Add lines 56 and 57			
59. Total D.C. deductions (Subtract line 58 from line 55. Enter here and on line 7, page 1)			

PART IV—INDIVIDUAL INCOME TAX SCHEDULE TO ADDBACK THE PERCENTAGE OF STATE INCOME TAX REDUCTION.

(PART IV IS TO BE COMPLETED ONLY IF YOU COMPLETE THE FEDERAL ITEMIZED DEDUCTION WORKSHEET)

60. Enter Federal itemized deductions reduction from line 9 of Federal itemized deduction worksheet			
61. Total Federal itemized deduction from line 1 of Federal itemized deduction worksheet			
62. Divide line 60 by line 61 and enter (percentage)	%	%	
63. Amount of state income tax deduction from Federal Schedule A			
64. Multiply line 63 by line 62. This is your D.C. state tax addback			
65. Subtract line 64 from line 63 and enter the result here and on line 56, Part III above			

SIGN HERE	Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.			Taxpayer's Daytime Telephone () -	
	Your Signature _____	Spouse's Signature (If Filing Joint or Combined) _____	Date _____	Make check or money order payable to D.C. Treasurer. Enter your Social Security Number and tax year on your payment. Mail this return and payment to the Dept. of Finance and Revenue, Ben Franklin Station, P.O. Box 7861 Washington, D.C. 20044-7861 on or before April 15, 1992.	
	Signature of Preparer other than taxpayer _____	Date _____	Address _____	Fed. I.D. No. or S.S. No. _____	



FR-127
(Rev. 8/91)

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF FINANCE AND REVENUE
Application for Extension of Time to File
D.C. INDIVIDUAL INCOME OR FIDUCIARY TAX RETURN

1991

See Instructions
on Reverse Side

Please Print or Type	Last Name	First Name and Initial	Your social security number
	Number and street or rural route		Spouse's social security number
	City or town, State and ZIP code		

PART I Application for Extension of Time (When completing Part I, submit this form only, along with your payment of any tax due as shown).

1 A 4-month extension of time until August 15, 1992, for the calendar year 1991 (or if a fiscal year return to _____, 19____, for the tax year ending _____, 19____) is hereby requested to file District of Columbia (Check one): ☐ Individual Income Tax Return, Form D-40EZ ☐ Individual Income Tax Return, Form D-40 ☐ Fiduciary Income Tax Return Form D-41.

2 Total income tax liability for 1991 (An entry must be made on this line.) Note: You must enter an amount on line 2. If you do not expect to owe tax, enter zero (0).	2		
3 D.C. income tax withheld	3		
4 1991 estimated tax payments (include 1990 overpayment allowed as a credit). (Applies only to Form D-40)	4		
5 Other Payments	5		
6 Total (add lines 3, 4, and 5)	6		
7 Balance due (subtract line 6 from line 2). Payment in full must be submitted with this form or your application request will not be accepted. (Note: You will be subject to failure to pay penalty on any amount of tax due in excess of the amount paid with this extension request).	7		

PART II Application for Additional Extension of Time (When completing Part II, submit this form in duplicate, along with your payment of any tax due as shown).

8 An additional extension of time until _____ is hereby requested in which to file District of Columbia (Check one): ☐ Individual Income Tax Return, Form D-40EZ ☐ Individual Income Tax Return, Form D-40 ☐ Fiduciary Income Tax Return, Form D-41.

9 State in detail the reason the extension is needed (see instruction): _____

Taxpayer(s) Signature(s) (If signed by another person, see instruction on reverse side.)	Telephone No.	Date
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NOTICE TO APPLICANT:

- ☐ Upon consideration of your application, extension of time is hereby granted to: _____
- ☐ Your application cannot be considered since it was post marked after the due date of the return. Your return should be filed without further delay.
- ☐ Careful consideration has been given to the reasons and other data given in your application but it has been determined that the extension is not warranted. Your return should be filed by the regular date or within 10 days of the date of signature of this notice, if the end of such 10-day period is later than the regular due date. Please attach this form to the return to explain the delay in filing.
- ☐ Your request is denied for failure to state a reason.
- ☐ Your request is denied since you failed to submit balance due with this application.
- ☐ Other: _____

Taxpayer Assistance Division (Authorized signature)	Date
---	------

If the original copy of this application is to be returned to the taxpayer at an address other than shown on page 1, or to an agent acting for the taxpayer, please complete the section below. Only applies to Additional Extension requested under Part II

Please	Name
Print	Number and Street
or	
Type	City or Town, State and ZIP code

INSTRUCTIONS

PURPOSE—A taxpayer must use Form FR-127 to request a 4-month extension of time or Additional extension of time in order to file an Individual Income Tax Return, Form D-40, Form D-40EZ or Fiduciary Income Tax Return, Form D-41.

WHEN TO FILE—The application for extension of time to file must be submitted on or before the due date of the return or the extended due date if you file for an Additional extension of time after you have previously filed a 4-month extension of time application. The application should be submitted in sufficient time to enable processing by the Department of Finance and Revenue.

WHERE TO FILE—Mail the completed form with your payment for any tax due as shown, to the Department of Finance and Revenue, 300 Indiana Avenue, N. W., Washington, D. C. 20001. Be sure to properly sign and date the form.

PART I APPLICATION FOR EXTENSION OF TIME—A 4-month extension of time will be granted if you complete the form properly, file it on time and PAY with it the amount of tax shown on line 7. When completing PART I, You need only submit one application form. Do not file in duplicate. **However, a copy must be attached to your return when filed.** A separate application must be submitted for each return. Blanket requests for extensions will not be granted.

PART II APPLICATION FOR ADDITIONAL EXTENSION OF TIME—Complete PART II to ask for an additional extension of time to file your return if you have already filed an application for an extension of time, but still need more time.

Do not file an application for Additional extension of time unless you have first filed an application for extension of time.

If you are completing PART II, you must submit the form in duplicate and show reasonable cause why you could not file your return within the 4-month extension period. A copy of your PART II **Approved** request must be attached to your return when filed. Generally, consideration of your application will be based on your efforts to meet the filing requirements, rather than on the convenience of your tax return preparer. However, consideration will be given to circumstances in which your practitioner is unable, due to reasons beyond his control, to complete the return for filing by the due date, or to other circumstances in which you are unable to get essential professional assistance in spite of timely efforts to obtain it.

D.C. RESIDENTS LIVING OUTSIDE THE UNITED STATES—Those individuals living or traveling outside of the continental limits of the United States at the time their return is due to be filed may complete PART I to request a 4-month extension of time. An additional extension of time of 8 months may be requested by completing PART II if more time is needed. In no case may an extension of more than one year be granted (6 months for residents living in the District at the time their return is due to be filed). The request for extension of time must be filed on time and any tax due shown on line 7 must be paid.

FEDERAL EXTENSION FORMS—The Department of Finance and Revenue no longer accepts copies of Federal Application Forms. **YOUR EXTENSION REQUEST WILL BE BASED UPON THIS APPLICATION FORM ONLY.**

PENALTIES—The penalty for failure to file a return on time or failure to pay any tax due is 5 percent of the unpaid portion of tax due for each month, or fraction thereof, that such failure to file or pay continues, but not more than 25 percent in the aggregate.

INTEREST—Interest at the rate of one and one-half percent per month or portion of a month must be paid on any tax which is not paid on time. Interest is computed from the due date of the return and applies even though an extension of time may be granted in which to file the return.

SIGNATURE—The application must be signed by the taxpayer or a duly authorized agent. If it is signed by a person with a duly authorized power of attorney, a statement to that effect should be made below. It will not be necessary to attach a copy of the power of attorney.

If the taxpayer is unable to sign the application because of illness, absence, or other good cause, any person standing in close personal or business relationship to him may sign the application. However, the signer must state below the reasons for his signature and his relationship to the taxpayer.

SOCIAL SECURITY NUMBER—Under the provisions of Sec. 47-1805-1(a) of the D.C. Income and Franchise Tax Act, your Social Security number must be entered in the space provided. Your Social Security number is necessary for proper identification of your account with the District and will only be used for tax administration purposes.

Instructions for Form D-40 and for Schedule H

DISTRICT INCOME TAX HIGHLIGHTS

There are important changes from last year's return that are mentioned below:

- The personal exemption increased from \$1,270 to \$1,370;
- There is a new schedule (Part IV) on page 2 of Form D-40, for taxpayers who are required to use the Federal Itemized Deduction Worksheet to compute their percentage of addback.
- There is a new Voluntary Contribution for a public trust for drug prevention and children at risk.

You may elect to make a voluntary contribution for any amount above \$1 to establish a public trust for drug prevention and children at risk. All contributed monies are allocated only for special programs from a public trust.

If you elect to make a contribution, you **MUST** complete the special voluntary contribution form in this booklet and attach it to the D-40 or D-40EZ you file.

The amount of your voluntary contribution will be subtracted from the amount of your refund, or added to the amount you owe.

You **MUST** first complete your D-40 or D-40EZ return to determine the amount of your refund or the amount you owe, before completing the voluntary contribution form.

Any amount contributed can be claimed as a contribution deduction on your 1992 Federal and D.C. tax returns if you itemize your deductions.

How to Use This Booklet

Read the instructions contained in this booklet carefully before preparing your D.C. Individual Income Tax Return. This booklet contains general information and instructions for Forms D-40EZ, D-40, FR-127, and Schedule H. File Form D-40 or D-40EZ to request a refund of D.C. taxes withheld. File Form FR-127 to request a 4-month or additional extension of time to file Forms D-40, D-40EZ, or D-41. File Schedule H if you qualify for the property tax credit. The Low Income Credit Table, Tax Table and Property Tax Credit Tables (A & B) are in the back section of this booklet.

GENERAL INFORMATION

You must complete your Federal Income Tax Return before preparing your D.C. Individual Income Tax Return.

After you have completed your D.C. Income tax return and checked it for accuracy, attach the pre-printed label to your return, if all information is correct. If you do not have a pre-printed label, you must print your name, address and Social Security number in the space provided on the return.

Married taxpayers who file a combined separate return must use Column A for the husband and Column B for the wife. Taxpayers who are single, head of household, married filing jointly, married filing separately, or a dependent taxpayer must use Column B.

Married taxpayers who file jointly or separately must check to make sure both Social Security numbers are entered correctly. If you are married filing separately, enter your spouse's name and Social Security number in the spaces provided.

Your Social Security number is necessary for proper identification of your account with the District and will be used only for tax administration purposes.

PENALTIES AND INTEREST

Failure to File or to Pay Penalties

The District law imposes penalties for late filing and/or late payment of tax at the rate of 5% per month or part of a month to a maximum of 25% each.

Penalties can be waived if the delay for filing or paying is due to reasonable cause.

Interest

Interest at the rate of one and one-half percent per month or portion of a month (18% per annum) must be paid on any tax which is not paid on time. Interest is computed from the due date of the return and applies even though an extension of time may be granted in which to file the return.

In order to avoid paying penalty and interest, full payment must be made with your return on or before April 15, 1992. The penalty and interest also apply if the full payment is not submitted with Form FR-127, Application for Extension of Time to File.

Substantial Understatement Penalty

A substantial understatement exists whenever the amount of the understatement exceeds the greater of (1) 10% of the tax entered on line 11, Form D-40 or line 8, Form D-40EZ or (2) \$2,000.

In the event a substantial understatement of tax is found upon audit or review of an original or amended tax return, an understatement penalty at the rate of 20% will be added to the understated amount.

Taxpayer Assistance

For recorded information and the locations of the taxpayer assistance offices, call (202) 727-6103, 24 hours a day.

How to Obtain Forms

D.C. tax forms may be obtained in Room 1046 of the Municipal Center, 300 Indiana Avenue, N.W., or by calling (202) 727-6170.

A limited supply of general purpose forms will also be available at several other locations in the District. For a recorded list of other tax forms locations, please call (202) 727-6103.

Whole-Dollar Accounting

You may round off cents to the nearest whole dollar on your return. If you elect to round off, do so for all amounts. Drop cents under 50¢. Amounts 50¢ and above should be rounded up to the next dollar.

Who Must File a Tax Return

In general, you must file a return if you are a resident of the District of Columbia and you are required to file a Federal return.

You maintained a permanent home in the District at any time during the taxable year. You lived in the District for a total of 183 days or more during the taxable year. If you met these requirements for less than the full year, you must file as a part-year resident. Foreign service officers residing in the District are required to file D.C. tax returns under these conditions.

If you are a District resident and do not meet the income requirements, you should file Form D-40 or D-40EZ to request a refund for taxes withheld.

Who is Not Required to File a Return

Do not file a return if you were:

- Not required to file a Federal return;
- Not a resident of the District;
- An elective officer of the U.S. Government, unless domiciled in the District;
- An employee on the personal staff of an elected officer in the legislative branch of the U.S. Government and both you and the elected officer are bona fide residents of the same state;
- An officer of the executive branch of the U.S. Government appointed by the President of the United States, subject to confirmation by the Senate of the United States, and whose tenure of office is at the pleasure of the President, unless you were domiciled within the District at any time during the taxable year;

• A Justice of the Supreme Court of the United States not domiciled within the District at any time during the taxable year.

Nonresident: If you are a nonresident who is not required to file a D.C. return, and D.C. tax was withheld from your wages, use Form D-40B to claim a refund. Form D-40B also may be used to request a ruling with respect to liability for D.C. income tax. To request a Form D-40B, see instructions on How to Obtain Forms. If you are not required to file a Form D-40, but you are entitled to a property tax credit, file Schedule H only.

How to File a Part-Year Return

If you were a District resident for less than a full calendar or fiscal year, follow instructions below. If you and/or your spouse lived in the District for less than a full year and for different periods of time, you must file separate Forms D-40.

- (1) Complete Part I of Form D-40, page 2. Gross income received while a nonresident of the District is subtracted by reporting such income on line 47, Part II of Form D-40, page 2.
- (2) Prorate your personal exemptions and credit for dependents according to the number of months you were a resident of the District. (For the purpose of prorating exemptions and dependents, divide the aggregate number of days you were a resident of the District by 30 in order to determine months. A remainder of over 15 days shall be considered a full month.)
- (3) For the purpose of prorating the standard deduction, divide the aggregate number of days you were a resident of the District by 30 in order to determine months. A remainder of over 15 days shall be considered a full month. If you itemized deductions on your Federal return, you must also itemize deductions on your D.C. return. Copy your total deductions from your Federal Schedule A (Form 1040). A copy of Federal Schedule A must be attached to your D.C. return. Subtract the deductions paid during the period of nonresidence in the District on line 57, Part III of Form D-40, page 2.
- (4) Do not claim the property tax credit. This credit is allowed only if you lived in the District for the full 12 months of the year.

Deceased Taxpayers

If a taxpayer died in 1991 or in 1992 before filing a return for 1991, the executor, administrator or surviving spouse must file a return for the deceased person. If an executor or administrator has not been appointed, the surviving spouse may file a joint return and indicate on the return in the designated area the date of death. It is not necessary to prorate the personal exemption or standard deduction of the deceased taxpayer if he (she) died during 1991. If a refund is due, attach Form FR-147 and a copy of the death certificate. In addition, persons other than a surviving spouse must furnish applicable probate papers from the Office of Register of Wills, 500 Indiana Ave., N.W., Room 5120, Washington, D.C. 20001.

Surviving Spouse

You may qualify as surviving spouse if you meet all the tests for Federal tax purposes. If your spouse died in 1991, you may file a joint return for the year if: (1) you were entitled to file a joint return at the time your spouse died and (2) you did not remarry during the year.

Joint or Separate Returns

Joint returns must include all income of both spouses. The names and Social Security numbers of both spouses must be entered in the heading of the return. Both spouses must sign the return.

Combined Separate Filing

If combined separate filing is elected: (1) the husband must report his income in column A and the wife must report her income in B; (2) the names of both spouses must be entered in the heading of the return; and (3) both spouses must sign the return. Do not claim an exemption for the other spouse if he (she) is filing a separate or combined separate return.

Change of Address — If you move to a new address after you file your return, make sure that you notify the post office of your new home address so that they can forward your refund or any other correspondence from us.

Attachments to the Return

Fill in applicable items for adjustments to income on Form D-40 and attach schedules. If you need more space, attach statements that follow the format of the official forms. Enter the totals shown on the supporting

statements on the appropriate lines of the official forms. Be sure to put your name and Social Security number on any of the attachments.

When and Where to File

File your return as soon as possible after January 1, but not later than April 15, 1992. Mail it to the Department of Finance and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

Extension of Time for Filing

Copies of Federal extension of time requests are not accepted.

If you require more time to file your return an extension of time may be requested by filing Form FR-127 on or before April 15, 1992. Any balance of tax due, as shown on Form FR-127, must be paid in full with the request. **Interest must be paid on any tax which is not paid on time, and is computed from the due date of the return even though an extension of time to file may be granted. A penalty is assessed on any unpaid portion of tax due over and above the amount paid with the extension of time to file.**

Amended Returns

Form D-40X must be used to correct a previously filed Individual Income Tax Return (Form D-40). Do not file an amended return to provide additional information requested by the Department of Finance and Revenue about any tax return you have already filed. If an adjustment was made by the Internal Revenue Service on any Federal tax return, you must file an amended D.C. return within 90 days. Amended returns should be mailed separately from your current year return. By filing an amended return as early as possible, you can minimize any accrued penalty and/or interest charges.

Declaration of Estimated Tax for 1991

A Declaration of Estimated Tax is required when a taxpayer anticipates gross income not subject to withholding tax that will result in a tax liability of more than \$100.

Payment of Amount You Owe

Any balance of tax due must be paid with your return. If combined separate filing is elected, the combined net amount you owe must be paid with your return. Make your **check** or **money order** payable to the "D.C. Treasurer." **Do not send cash.** Write your Social Security number, daytime phone

Line 50 — Income Reported and Taxed on District Franchise or Fiduciary Return

If Part I, page 2 of Form D-40 includes income which also was reported and taxed on a D.C. Franchise or Fiduciary tax return, enter such income on this line.

Line 51 — Interest and Dividend Income of Child

Interest and dividend income reported on Federal Form 8814, must be entered on this line.

Line 52 — Pension and Annuity Income Exclusion

Individuals who are 62 years of age or older on or before December 31, 1991 and recipients of taxable pensions and/or annuities paid by the District or Federal Government, as well as military pensions, are eligible for an exclusion up to \$3,000. Use the pension and annuity income exclusion computation schedule at the bottom of this page to figure your exclusion.

Line 53 — Other Subtractions

Other items required to be subtracted from Federal adjusted gross income should be entered.

PART III ITEMIZED DEDUCTIONS AND DISTRICT ADJUSTMENTS**Lines 55 thru 57**

You **must** itemize deductions on your D.C. Income Tax Return if you itemized on your Federal return. Enter on this line all your Federal itemized deductions from Federal Schedule A and a copy **must** be attached to your D.C. return.

Line 56 — State and Local Income Taxes

Enter on this line state and local income taxes included in the amount entered on line 55.

Line 57 — Deductions During Period of Nonresidence

Enter on this line all itemized deductions included on line 55 and paid during period of nonresidence in the District.

PART IV PERCENTAGE OF STATE AND LOCAL INCOME TAX REDUCTION ADBACK SCHEDULE**Lines 60 thru 65**

For Federal tax purposes, those taxpayers whose Federal adjusted gross income exceeds \$100,000 (or \$50,000, if married and filing a separate return) must complete the Federal itemized deduction Worksheet, if they itemize deductions on Federal Schedule A.

Taxpayers who complete the Federal itemized deduction Worksheet, **MUST** complete PART IV, on page 2 of the D.C. Form D-40 in order to compute the correct amount of state and local income taxes to be entered on line 56, PART III.

STEP-BY-STEP INSTRUCTIONS**Instructions for Page 1, Form D-40
Lines A thru F — Filing Status and Exemptions**

Place an "X" in the box which designates your filing status. Mark only one box. Note: Generally your Federal and D.C. Filing Status is the same. However, even if you file jointly on your Federal return it may be to your advantage to file a married filing combined separate D.C. return.

Single

Check the box on line "A" if any one of the following was true on December 31, 1991:

- You were never married, or;
- You were legally separated, according to D.C. law, under a decree of divorce or separate maintenance, or;
- You were widowed before January 1, 1991 and did not remarry in 1991.

Head of Household

Check the box on line "B" if on December 31, 1991, you were unmarried or legally separated and met all tests for Federal tax purposes (See Filing Status — Head of Household).

Married Filing Jointly

Check the box on line "C" if any one of the following is true:

• You were married as of December 31, 1991, even if you did not live together at the end of 1991, or;

• Your spouse died in 1991 and you did not remarry in 1991, or;

• Your spouse died in 1992 before filing a 1991 return. For details on how to file the joint return, see Deceased Taxpayer.

• A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return and both are responsible. This means if one spouse does not pay the tax due, the other may have to.

Married Filing Separately

Check the box on line "D". You must report only your own income, exemptions, deductions and credits. Married persons without dependent(s) and were not divorced or legally separated but lived apart must file as married filing separately. Each taxpayer must enter his or her Social Security number.

You may be able to file as head of household if you have a child living with you, and you lived apart from your spouse during the last 6 months of 1991. (See Federal booklet for Married Persons Who Lived Apart.)

Married Filing Combined Separate

Check the box on line "E". Report the husband's income, deductions and exemptions in column A and the wife's in column B. A combined separate return is a single form which contains the two separate returns of a married couple. There is often a tax savings in filing a combined separate return if both spouses have income. You should figure your tax both ways (joint and combined separate) to see which filing status is better for you.

Dependent Taxpayer

Check the box on line "F". Any person who can be claimed as a dependent on his or her parents (or any other person's) Federal return. You do not get a personal exemption for yourself.

Age 65 or Over and/or Blind

If you and/or your spouse were 65 or over and/or blind by December 31, 1991, enter

PENSION AND ANNUITY INCOME EXCLUSION COMPUTATION See instructions for Line 52.		Column A (for husband)	Column B (for wife and all others)
1. Were you age 62 or older on or before December 31, 1991?		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Total Gross Pension or Annuity received during 1991			
3. Less Portion of Pension or Annuity not subject to D.C. income tax			
4. Line 2 Less Amount on Line 3			
5. Pension or Annuity Exclusion		\$3,000 00	\$3,000 00
6. Enter the lesser of line 4 or line 5. Enter on line 52, Part II Form D-40			

number and 1991 D-40 on your payment. Please keep a record of your payment.

Notice of Charge for Dishonored Checks

A penalty of \$15.00 will be imposed if a check in payment of any obligation due the District of Columbia is not honored by your bank.

Tips for Filing an Error-Free Return

- Read the instructions carefully.
- Complete your Federal return before you complete your D.C. return.
- After you have completed your return and checked it for accuracy, attach the pre-printed label if all information is correct. If you do not have a pre-printed label, print your name, address and Social Security number in the spaces provided.
- Check filing status and total exemption(s).
- Attach the physician's certificate if this is your first time claiming the personal exemption for blindness.
- List full name, relationship and Social Security number of each dependent.
- Attach Form D-2440 if you claim the disability income exclusion.
- Attach a copy of Federal Schedule A if you itemized deductions on your D.C. return.
- If you claim credit for income tax paid to another state (not amount shown on Form W-2) attach a copy of that state's tax return.

• Attach Form D-2441 if you claim credit for child and dependent care expenses and you are filing a part-year return.

• Attach Schedule H if you are eligible to claim the property tax credit.

• If you claim the property tax credit and checked boxes marked blind or disabled (part B), you must have the physician's certificate completed.

• If you owe taxes, attach your check or money order payable to: D.C. Treasurer. Write your Social Security number, day-time phone number, and 1991 D-40 on your payment.

• Make sure you sign and date your return.

• Attach State copy of Form(s) W-2, W-2G and W-2P. Be sure to check your Form W-2 and make certain your employer has entered their D.C. Registration number in the State I.D. number block.

STEP-BY-STEP INSTRUCTIONS

Instructions for Page 2, Form D-40
All taxpayers must use Column B. Taxpayers filing Combined Separate Returns use Col. A for husband and Col. B for wife.

PART I INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

Lines 28 thru 41

Copy the amounts for income and adjustments to income from your Federal income tax return onto lines 28-41. Taxpayers filing combined separate returns should report income as though separate Federal returns were filed.

If you had a business in the District and your gross receipts were more than \$12,000 for the year, you must also include such income on an Unincorporated Franchise Tax return (Form D-30), even though it is reported on line 33. (See instructions for Form D-30.) To request a Form D-30, see instructions on How To Obtain Forms.

Net operating losses (NOL) may be deducted only to the same extent and for the same year as reported on the Federal return. If a portion of a NOL is carried to years prior to 1987 for Federal purposes, such portion is not recoverable on a D.C. return.

D.C. lottery winnings are taxable and should be reported as income on line 40.

Line 42 — Adjustments to Income

Copy the total adjustments reported on your Federal return such as IRA deduction, Keogh Retirement, one-half of self employment FICA or social security, one-fourth of medical deduction for self employed individual paid after 10/1/90 and alimony paid. These adjustments are listed in the Adjustments To Income section of your Federal tax return (1040).

PART II MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

In order to arrive at total District income, certain modifications may be necessary. These should be reported in Part II.

ADDITIONS:

Line 44 — Total Additions

Report on this line (1) the amount of adjustments that were taken on line 42, Part

I, that were for the period of nonresidence for part-year filers; (2) the deduction taken for franchise taxes paid in computing business income on line 33 and your share of the deduction taken for franchise taxes paid in computing the income derived from rents, royalties, partnerships, estates, trusts, etc., on line 36; (3) deductions passed through directly to you from a Federal 1120S return, which are used in arriving at the net income of a D.C. Corporation return, on Form D-20; (4) income distributions which for Federal tax purposes may be eligible for income averaging; (5) other items required to be added to Federal adjusted gross income.

SUBTRACTIONS:

Line 45 — Interest on U.S. Obligations

Enter interest on U.S. obligations or securities that was included on your Federal return and reported in Part I of the D.C. return.

Line 46 — Refunds of State and Local Taxes

If you included refunds of state and local income taxes on line 31, Part I of Form D-40, enter on line 46.

Line 47 — Nonresident Income

If you began or ended your residence in the District during the year, you **must** subtract that portion of your income received when you were not a resident of the District.

Line 48 — Social Security Income

Your Social Security income may be taxable on your Federal tax return. However, such income is not taxable for District purposes. If you included Social Security income in Part I of Form D-40, you should enter that amount on line 48.

Line 49 — Disability Income Exclusion

For Federal tax purposes, disability income exclusion is not allowed as an adjustment to income. Instead a credit is computed on the Federal Schedule R, Form 1040.

For D.C. tax purposes, the disability income exclusion is treated as an adjustment to income. If disability payments were included in your Federal gross income, you may be able to claim an exclusion on your D.C. return by completing Form D-2440 and listing the excludable amount on line 49. Specific instructions are contained on Form D-2440.

Line 18 — Estimated Tax Payments

Enter the amount of any 1991 estimated tax payments. If a joint 1991 estimated tax return was filed, the husband and wife may divide the estimated tax paid between them, or either may claim the total amount paid.

Line 19 — Payments Made with Extension of Time to File

If Form FR-127 was filed to request an extension of time to file, enter the amount paid with that request.

Line 20 — Property Tax Credit

Enter the amount of any property tax credit that you are entitled to from either line 9 or line 14, Schedule H. The credit may not be split between columns A and B. See detailed instructions for Schedule H.

Lines 22, 23, 24 and 25 — Amount You Owe or Overpayment

If the total of your net tax on line 16 is more than your payments and credits on line 21, enter amount you owe on line 22. This amount should be paid in full with your return unless combined separate filing is elected. If combined separate filing is elected, see instructions for lines 26 and 27.

If the total of your payments and credits on line 21 is more than your net tax, line 16, enter overpayment on line 23. **You must enter the amount of overpayment you wish to have refunded to you on line 25.** The amount on line 25 will be refunded unless combined separate filing was elected. If combined separate filing is elected, see instructions for lines 26 and 27. Enter on line 24 the amount of overpayment you wish credited to your 1992 estimated tax. **Amounts entered on line 24 will not be refunded.** If combined separate filing is elected and if you are filing joint 1992 estimated tax vouchers, you must check the box on line 24 to assure proper credit.

Lines 26 and 27 — Combined Amount You Owe or Overpayment (Filing Status (E) only)

Husband and wife who elect to file combined separate returns are the only persons who should complete these lines. The amount owed or refund due of one spouse must be combined with the amount owed or refund due of the other spouse. For example:

- (1) If the husband owes \$50 (line 22), and the wife has an overpayment of \$100 (line 23), the amounts should be combined. In this case the result is a net

refund of \$50. Therefore, the husband should not send a check for the amount shown on line 22.

- (2) If the husband has an amount owed of \$80 and the wife is due a refund of \$40, the amounts should be combined. In this case the amount owed is \$40 and a check or money order for \$40 should be sent with the return.
- (3) If both owe an amount on line 22, total the amounts and enter on line 26. Send one check for the combined amount.
- (4) If both have a refund due on line 25, combine the amounts and enter combined net refund on line 27. One refund check will be issued for the combined amount.

Note: Be sure to sign your D.C. Income Tax Return on the back of the form.

INSTRUCTIONS FOR SCHEDULE H (PROPERTY TAX CREDIT)

If you qualify for the property tax credit, and if you are required to file a D.C. Individual Income Tax Return Form D-40, attach completed Schedule H to the return. If you are not required to file a D.C. Individual Income Tax Return, and you qualify for the property tax credit, Schedule H should be completed and filed above. You may not claim a property tax credit if you file Form D-40EZ.

If only Schedule H is filed, District law requires you to furnish your Social Security number in the space provided on Schedule H. This number will be used for proper identification of your account with the District and will be used only for tax administration purposes.

Who May Qualify

You must meet all of the following conditions to qualify for the property tax credit.

1. You must own or rent the home you occupy in the District for the full twelve months of the tax year.
2. Your household gross income must have been \$20,000 or less for the year.
3. If you were not 62 or over before December 31, 1991, you must not have been claimed as a dependent on anyone else's 1991 Federal, state or D.C. income tax return.

4. The house or apartment which is your home must not be part of a public housing dwelling. If you rent from a landlord whose property is exempt from real estate taxes or the landlord pays a percentage of rental income to the District in lieu of real estate tax, you cannot file Schedule H.
5. IF YOU ARE AGE 62 OR OLDER, BLIND, OR DISABLED, you may use Property Tax Table B only if you, together with your spouse (if married), provide 50% or more of the household gross income. Persons blind or disabled do not have to meet this 50% test.
6. A property tax credit may not be claimed on behalf of a deceased taxpayer who died before December 31, 1991.

How To File

Your claim for property tax credit, Schedule H, must be attached to your D.C. income tax return, Form D-40, if you are required to file a D.C. income tax return. If you are not required to file a D.C. income tax return, Schedule H (Property Tax Credit Claim) may be filed alone. If filed alone, it should be filed by April 15, 1992. If filed with your D.C. income tax return, it should be filed by April 15, 1992. However, a reasonable extension of time may be granted. See Extension of Time for Filing in General Instructions for Form D-40.

You must attach your Schedule H to your D.C. tax return. Filing a separate Schedule H after you have previously filed a tax return could delay your refund.

Important Definitions

1. The word "home" means your dwelling whether owned or rented and so much of the land surrounding it as is reasonably necessary for use of the dwelling as a home and may include a multi-unit or a multi-purpose building and a part of the land on which it is located.

2. The word "household" means all individuals living in the home.

3. The term "household gross income" means all income received by every individual living in the home, including cash distributions from a business or investment entity in which the claimant has an interest.

4. The term "rent paid" is that amount paid by a claimant to a landlord solely for the right of occupancy of a home in the District. "Rent paid" does not include: advance rental payments for another period; rental deposits, whether or not expressly set out in the rental agreement; any charges for medical services or food provided by the landlord; or payments made to a landlord for the right of occupancy of property which is exempt from District real property taxes.

5. The term "members of a household" means all members of one household

"1" in each appropriate box. The box marked "H" is for the husband and the box marked "W" is for the wife. Add personal exemptions together with the exemption for age 65 or over and/or blindness if applicable.

Total Number of Exemptions

Add the number claimed in the various boxes and enter the total in the box under "Total Number of Exemptions". Multiply the number of exemptions which you are entitled by \$1,370 and enter this amount on line 9, column A and/or B. **If you are a part-year resident, your exemptions must be prorated.** It is not necessary to prorate the exemptions of a deceased taxpayer on a final return.

Dependents

Enter in the space provided the full name, relationship and social security number of each dependent claimed on your Federal income tax return. If you had more than five dependents, attach a statement to your return, listing name, relationship and social security number of other dependents.

Line 1 — Federal Adjusted Gross Income

This is the adjusted gross income reported on your Federal return and entered on line 43, Part I, page 2 of Form D-40.

Line 2 — Additions

Enter additions to income from line 44, Part II, page 2 of Form D-40.

Line 4 — Subtractions

Enter the total subtractions from line 54, Part II, page 2 of Form D-40.

Line 5 — D.C. Adjusted Gross Income

Total D.C. adjusted gross income is the amount of income after modifications to your Federal adjusted gross income.

Line 6 — Standard Deduction

If you used the standard deduction method on your Federal income tax return, you must use the standard deduction method on your D.C. income tax return.

The standard deduction allowed for filing status (A), (B), (C) or (F) is \$2,000. The standard deduction allowed for filing status (D) is \$1,000. The standard deduction for filing status (E) is \$1,000 for each column (Col. A for husband and Col. B for wife).

Part-year residents must prorate their standard deduction according to the number of months they were residents of the District.

Line 7 — Itemized Deductions

You **must** itemize your deductions on your D.C. income tax return if you itemized deductions on your Federal Income Tax Return. Enter total deductions from line 59, Part III, page 2.

Line 9 — Exemptions

You may claim an exemption for each of your dependents who were alive during some part of 1991. This includes a baby born in 1991 or a person who died in 1991. Any person who meets all 5 of the tests in the Federal income tax instructions qualifies as your dependent. Complete the exemption area on the front of Form D-40 to determine your total exemption allowance. Multiply total number of exemptions by \$1,370. Enter amount in Column A and/or B. **Any taxpayer who can be claimed as a dependent on anyone else's tax return cannot claim an exemption on their tax return. Exemptions must be prorated for part-year residence.** It is not necessary to prorate the exemption of a deceased taxpayer on a final return.

Line 11 — Tax

If your taxable income is less than \$50,000, enter your tax from the Tax Table. Use the Tax Rate Schedule if your taxable income is \$50,000 or more. Both the Tax Table and Tax Rate Schedule are included in this booklet.

Line 12 — Out-of-State Tax Credit

Generally, the District will allow taxpayers filing individual income tax returns to claim credit for income tax paid to another state for earned or business income derived from sources outside the District provided the income is taxed by the District. **The tax paid to another state is not the amount shown on your form W-2.** Use the following procedure to compute your credit.

- (1) Compute your D.C. income tax liability on all income received while a resident of the District.
- (2) Find the percentage of income subject to tax in the other jurisdiction while a resident of the District.
- (3) The tax credit must not exceed your D.C. tax liability (line 11) or the amount of tax paid to any other jurisdiction.

The tax credit is calculated according to the following formula:

$$\frac{A}{B} \times C = D$$

(A) Is income taxed by any jurisdiction other than the District. Income

not taxed elsewhere may not be included in this numerator.

(B) Is your entire D.C. adjusted gross income.

(C) Is your D.C. tax liability (line 11).

(D) Is your tax credit

Attach a copy of the tax return filed with the other jurisdiction to your D.C. return. Enter the name of the state to which you paid the tax. If taxes were paid to more than one state, enter the number of states to which taxes were paid and attach a separate list indicating the name and amount paid to each state. You must attach a copy of each tax return for which a credit is claimed.

Line 13 — Child and Dependent Care Credit

You may be eligible to claim a credit for child and dependent care expenses on your D.C. return only if you (and your spouse if your were married) were eligible to claim this credit on your Federal return. **If you are married and filing a separate return, you cannot claim this credit.**

If you are a full-year resident, you may claim a maximum of 32% of the credit allowed on your Federal Form 2441 or Form 1040A. Do not enter the credit directly from your Federal return.

If you are filing as a part-year resident, you **must** complete and attach D.C. Form D-2441 to your return. You must follow line-by-line instructions on Form D-2441 to determine your allowable credit.

Line 14 — Low Income Credit

The District provides a low income credit for eligible taxpayers. This credit will reduce your D.C. tax liability but cannot be a refund. If your Federal taxable income (Form 1040EZ, Form 1040A or Form 1040) is "0", you may be entitled to a low income credit.

See the low income credit tables in this instruction booklet. Find the credit under the correct column heading and personal exemptions.

Important: There is a special computation of the low income credit for dependent taxpayers claiming filing status F.

If you claim this credit, you must attach a copy of your Federal return to your D.C. tax return.

Line 17 — D.C. Income Tax Withheld

Enter the total amount of D.C. income tax withheld during 1991 and attach the D.C. copy of all W-2 forms or other approved substitute withholding tax statements to your return.

whether or not they are related; for example, two or more unrelated individuals sharing an apartment or house constitutes the members of a household.

6. The term "age 62 or over" means anyone who was age 62 or older during 1991.

7. The term "blind" means a taxpayer whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

8. The word "disabled" means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Certification of such physical or mental impairment shall be attested to by a licensed physician selected by the claimant at his or her own expense. Proof of the disability claim must be completed by the physician on the back page of the Schedule H.

NOTE: The questions at the top of Schedule H must be answered. Failure to do so will cause your claim for credit to be disallowed until such time as the information is furnished. If you claim the property tax credit under Part B of Schedule H, you must check the appropriate block(s) as to whether you are age 62 or over, blind or disabled. You also must indicate if you were the recipient of rent subsidies during 1991.

Complete Part A or Part B to claim your property tax credit. Do not complete both Part A and Part B.

ONLY ONE MEMBER OF A HOUSEHOLD CAN CLAIM THE PROPERTY TAX CREDIT.

Instructions for Numbered Lines of Schedule H

Lines 1, 2 and 3 — Enter the totals of columns 1, 2 and 3 from the Household Gross Income Schedule on appropriate lines 1, 2 and 3 of the Summary of Household Gross Income Schedule.

Line 4 — Add lines 1, 2 and 3 on the Summary of Household Gross Income Schedule and enter the total on line 4.

Part A

Line 5 — Enter amount of household gross income from line 4 page 2. If this amount exceeds \$20,000, you are not entitled to the credit.

Line 6 — If you owned your home in the District on December 31, 1991 and you owned your home in the District during all of 1991, enter the amount of property taxes paid. Note: Your property tax credit must be computed based on your housing status (rent/own) on December 31, 1991.

The deferred portion of your property tax may be included as part of property tax for the purpose of computing the property tax credit.

If you rented your home in the District on December 31, 1991, and you rented your home in the District during all of 1991, enter 15% of rent paid. If you rented more than one home in the District during 1991, divide the total amount paid your last landlord during 1991 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15% and enter your answer on line 6.

Line 7 — Find the amount of your property tax credit from Property Tax Credit Table A or compute the amount of your credit in accordance with the instructions on the back of this booklet.

The property tax credit must be reduced by any rent subsidy received during 1991.

Part B

Line 10 — Enter amount of household gross income from line 4 page 2. If this amount exceeds \$20,000, you are not entitled to claim the credit under Part B.

Line 11 — If you owned your home in the District on December 31, 1991, and you owned your home in the District during all of 1991, enter the amount of property taxes paid. Note: Your Property Tax Credit must be computed based on your housing status (rent/own) on December 31, 1991.

The deferred portion of your property tax may be included as part of property tax for the purpose of computing the Property Tax Credit.

If you rented your home in the District on December 31, 1991, and you rented your home in the District during all of 1991, enter 15% of rent paid. If you rented more than one home in the District during 1991, divide the

total amount paid your last landlord during 1991 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15% and enter your answer on line 11.

Line 12 — Find the amount of your Property Tax Credit from Property Tax Credit Table B or compute the amount of your credit in accordance with the instructions in the back of the booklet. The Property Tax Credit must be reduced by any rent subsidy received during 1991.

Household Gross Income Schedule — You must list all income of every member living in the household on this schedule beside the categories listed, whether the income is subject to District income tax or not, in order to compute the property tax credit.

List in column 1 all the income of the applicant (claimant).

List in column 2 all the income of the claimant's spouse, and list in column 3 all the income of all other members living in the home you own or rent.

All income whether subject to District income tax or not, must be reported for all members of the household, or the claim for property tax credit will be disallowed.

If you live in an apartment or house, where you share kitchen and bath facilities, this is a shared arrangement and the income of all members of the household must be reported on Schedule H for purposes of calculating the credit.

If, however, you rent an apartment or room which has a separate kitchen and/or bathroom, you would be considered to be the sole claimant in another household.

Landlords who rent a portion of their properties should be aware of the above instructions as they apply to them, for if the tenant shares the household, the tenant's income must be reported by you in your Schedule H. However, if you rent a separate room or apartment within your household, the portion of real estate tax or rent you pay, attributable to the rented apartment, cannot be used for the purpose of computing the property tax credit, and the income that you receive from such rental must be reported as income subject to tax on your individual return.

Where a claim is questionable because the rental income exceeds the gross household income, the credit will be disallowed.

1991 INCOME TAX RATE SCHEDULE (for Tax Computation on Page 1)

This Tax Rate Schedule must be used by those taxpayers who have taxable income (line 10, Form D-40) which is \$50,000 or more. The Tax Rate Schedule may also be used by taxpayers whose taxable income is less than \$50,000, although it is suggested that the easiest method of computing your tax is to use the Tax Tables in this booklet.

From the following table compute your tax on the taxable income on line 10, page 1 of the return.

If the taxable income is:	The tax is:
Not over \$10,000	6% of the taxable income
Over \$10,000, but not over \$20,000	\$600, plus 8% of excess over \$10,000
Over \$20,000	\$1,400, plus 9.5% of excess over \$20,000

LOW INCOME CREDIT TABLES

YOU MUST MEET THE FOLLOWING REQUIREMENTS TO BE ELIGIBLE FOR THE LOW INCOME CREDIT

1. You must have filed a Federal tax return, and your Federal tax liability is "0" (See instructions)
2. Your gross income must be less than the sum of your Federal personal exemptions and Federal standard deduction.
3. A District tax liability must result because your income is more than the sum of your D.C. personal exemptions and D.C. standard deduction.
4. You must use the correct low income credit table and the correct filing status.
5. You must furnish a copy of your Federal tax return.

NOTE: REMEMBER THAT THIS CREDIT WILL ONLY REDUCE YOUR TAX LIABILITY. NEITHER THE CREDIT NOR ANY PORTION OF THE CREDIT, WILL BE REFUNDED.

LOW INCOME CREDIT COMPUTATION FOR DEPENDENT TAXPAYERS ONLY. NOTE: DEPENDENT TAXPAYERS ONLY USE THIS COMPUTATION. DO NOT USE THE LOW INCOME CREDIT TABLES BELOW.

This computation is for DEPENDENT TAXPAYERS only, whose parents are entitled to claim a personal exemption for them on their D.C. return. If you had Zero ("0") tax liability on your Federal tax return, you may be entitled to a Low Income Credit on your D.C. return. To determine the amount of the Low Income Credit, you must do the following computation:

1. FEDERAL STANDARD DEDUCTION CLAIMED ON YOUR FEDERAL RETURN	\$
2. LESS: D.C. STANDARD DEDUCTION	<u>2,000.00</u>
3. NET DIFFERENCE (Line 1 less line 2)	<u> </u>

Take the amount as "NET DIFFERENCE" from line 3 and find the corresponding Taxable Income amount in the tax tables in this booklet. The amount of Tax is your Low Income Credit and should be entered on line 14, Form D-40 or line 9, Form D-40EZ

LOW INCOME CREDIT TABLE — FOR SINGLE PERSON

IF FILING AS SINGLE AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
UNDER 65 AND NOT BLIND	131.00	179.00	224.00	272.00	320.00	365.00	413.00	458.00	506.00	554.00
OVER 65 OR BLIND	101.00	146.00	194.00	242.00	287.00	335.00	380.00	428.00	476.00	521.00
OVER 65 AND BLIND	68.00	116.00	164.00	209.00	257.00	302.00	350.00	398.00	443.00	491.00

LOW INCOME CREDIT TABLE — FOR HEAD OF HOUSEHOLD

IF FILING AS HEAD OF HOUSEHOLD AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
UNDER 65 AND NOT BLIND	146.00	191.00	239.00	287.00	332.00	380.00	425.00	473.00	521.00	566.00
OVER 65 OR BLIND	113.00	161.00	209.00	254.00	302.00	347.00	395.00	443.00	488.00	536.00
OVER 65 AND BLIND	83.00	131.00	176.00	224.00	269.00	317.00	365.00	410.00	458.00	503.00

LOW INCOME CREDIT TABLE — FOR MARRIED PERSONS FILING JOINTLY

	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
IF MARRIED FILING JOINTLY AND:	2	3	4	5	6	7	8	9	10	
BOTH SPOUSES UNDER 65 AND NOT BLIND	317.00	362.00	410.00	458.00	503.00	551.00	596.00	658.00	722.00	
ONE SPOUSE OVER 65 OR BLIND; OTHER SPOUSE NOT BLIND AND UNDER 65	272.00	320.00	368.00	413.00	461.00	506.00	554.00	602.00	662.00	
BOTH SPOUSES OVER 65 AND NOT BLIND	230.00	278.00	323.00	371.00	416.00	464.00	512.00	557.00	606.00	
BOTH SPOUSES BLIND AND UNDER 65	230.00	278.00	323.00	371.00	416.00	464.00	512.00	557.00	606.00	
ONE SPOUSE BLIND AND UNDER 65; OTHER SPOUSE OVER 65 OR BLIND	230.00	278.00	323.00	371.00	416.00	464.00	512.00	557.00	606.00	
ONE SPOUSE BLIND AND OVER 65; OTHER SPOUSE NOT BLIND AND UNDER 65	230.00	278.00	323.00	371.00	416.00	464.00	512.00	557.00	606.00	
ONE SPOUSE BLIND AND OVER 65; OTHER SPOUSE OVER 65 OR BLIND	188.00	233.00	281.00	326.00	374.00	422.00	467.00	515.00	560.00	
BOTH SPOUSES BLIND AND OVER 65	143.00	191.00	236.00	284.00	332.00	377.00	425.00	470.00	518.00	

LOW INCOME CREDIT TABLE — FOR MARRIED PERSONS FILING SEPARATELY ON COMBINED OR SEPARATE RETURNS

IF MARRIED FILING SEPARATELY ON A COMBINED RETURN OR SEPARATE RETURNS AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
UNDER 65 AND NOT BLIND	158.00	206.00	251.00	299.00	347.00	392.00	440.00	485.00	533.00	581.00
OVER 65 OR BLIND	176.00	221.00	269.00	317.00	362.00	410.00	455.00	503.00	551.00	596.00
OVER 65 AND BLIND	71.00	119.00	167.00	212.00	260.00	305.00	353.00	401.00	446.00	494.00

TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)

1. Find your taxable income from line 10, Form D-40, page 1 or line 7, Form D-40EZ, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1 or line 8, Form D-40EZ, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
12,600	12,650	810	15,750	15,800	1,062	18,900	18,950	1,314	22,050	22,100	1,597
12,650	12,700	814	15,800	15,850	1,066	18,950	19,000	1,318	22,100	22,150	1,602
12,700	12,750	818	15,850	15,900	1,070	19,000	19,050	1,322	22,150	22,200	1,607
12,750	12,800	822	15,900	15,950	1,074	19,050	19,100	1,326	22,200	22,250	1,611
12,800	12,850	826	15,950	16,000	1,078	19,100	19,150	1,330	22,250	22,300	1,616
12,850	12,900	830	16,000	16,050	1,082	19,150	19,200	1,334	22,300	22,350	1,621
12,900	12,950	834	16,050	16,100	1,086	19,200	19,250	1,338	22,350	22,400	1,626
12,950	13,000	838	16,100	16,150	1,090	19,250	19,300	1,342	22,400	22,450	1,630
13,000	13,050	842	16,150	16,200	1,094	19,300	19,350	1,346	22,450	22,500	1,635
13,050	13,100	846	16,200	16,250	1,098	19,350	19,400	1,350	22,500	22,550	1,640
13,100	13,150	850	16,250	16,300	1,102	19,400	19,450	1,354	22,550	22,600	1,645
13,150	13,200	854	16,300	16,350	1,106	19,450	19,500	1,358	22,600	22,650	1,649
13,200	13,250	858	16,350	16,400	1,110	19,500	19,550	1,362	22,650	22,700	1,654
13,250	13,300	862	16,400	16,450	1,114	19,550	19,600	1,366	22,700	22,750	1,659
13,300	13,350	866	16,450	16,500	1,118	19,600	19,650	1,370	22,750	22,800	1,664
13,350	13,400	870	16,500	16,550	1,122	19,650	19,700	1,374	22,800	22,850	1,668
13,400	13,450	874	16,550	16,600	1,126	19,700	19,750	1,378	22,850	22,900	1,673
13,450	13,500	878	16,600	16,650	1,130	19,750	19,800	1,382	22,900	22,950	1,678
13,500	13,550	882	16,650	16,700	1,134	19,800	19,850	1,386	22,950	23,000	1,683
13,550	13,600	886	16,700	16,750	1,138	19,850	19,900	1,390	23,000	23,050	1,687
13,600	13,650	890	16,750	16,800	1,142	19,900	19,950	1,394	23,050	23,100	1,692
13,650	13,700	894	16,800	16,850	1,146	19,950	20,000	1,398	23,100	23,150	1,697
13,700	13,750	898	16,850	16,900	1,150	20,000	20,050	1,402	23,150	23,200	1,702
13,750	13,800	902	16,900	16,950	1,154	20,050	20,100	1,407	23,200	23,250	1,706
13,800	13,850	906	16,950	17,000	1,158	20,100	20,150	1,412	23,250	23,300	1,711
13,850	13,900	910	17,000	17,050	1,162	20,150	20,200	1,417	23,300	23,350	1,716
13,900	13,950	914	17,050	17,100	1,166	20,200	20,250	1,421	23,350	23,400	1,721
13,950	14,000	918	17,100	17,150	1,170	20,250	20,300	1,426	23,400	23,450	1,725
14,000	14,050	922	17,150	17,200	1,174	20,300	20,350	1,431	23,450	23,500	1,730
14,050	14,100	926	17,200	17,250	1,178	20,350	20,400	1,436	23,500	23,550	1,735
14,100	14,150	930	17,250	17,300	1,182	20,400	20,450	1,440	23,550	23,600	1,740
14,150	14,200	934	17,300	17,350	1,186	20,450	20,500	1,445	23,600	23,650	1,744
14,200	14,250	938	17,350	17,400	1,190	20,500	20,550	1,450	23,650	23,700	1,749
14,250	14,300	942	17,400	17,450	1,194	20,550	20,600	1,455	23,700	23,750	1,754
14,300	14,350	946	17,450	17,500	1,198	20,600	20,650	1,459	23,750	23,800	1,759
14,350	14,400	950	17,500	17,550	1,202	20,650	20,700	1,464	23,800	23,850	1,763
14,400	14,450	954	17,550	17,600	1,206	20,700	20,750	1,469	23,850	23,900	1,768
14,450	14,500	958	17,600	17,650	1,210	20,750	20,800	1,474	23,900	23,950	1,773
14,500	14,550	962	17,650	17,700	1,214	20,800	20,850	1,478	23,950	24,000	1,778
14,550	14,600	966	17,700	17,750	1,218	20,850	20,900	1,483	24,000	24,050	1,782
14,600	14,650	970	17,750	17,800	1,222	20,900	20,950	1,488	24,050	24,100	1,787
14,650	14,700	974	17,800	17,850	1,226	20,950	21,000	1,493	24,100	24,150	1,792
14,700	14,750	978	17,850	17,900	1,230	21,000	21,050	1,497	24,150	24,200	1,797
14,750	14,800	982	17,900	17,950	1,234	21,050	21,100	1,502	24,200	24,250	1,801
14,800	14,850	986	17,950	18,000	1,238	21,100	21,150	1,507	24,250	24,300	1,806
14,850	14,900	990	18,000	18,050	1,242	21,150	21,200	1,512	24,300	24,350	1,811
14,900	14,950	994	18,050	18,100	1,246	21,200	21,250	1,516	24,350	24,400	1,816
14,950	15,000	998	18,100	18,150	1,250	21,250	21,300	1,521	24,400	24,450	1,820
15,000	15,050	1,002	18,150	18,200	1,254	21,300	21,350	1,526	24,450	24,500	1,825
15,050	15,100	1,006	18,200	18,250	1,258	21,350	21,400	1,531	24,500	24,550	1,830
15,100	15,150	1,010	18,250	18,300	1,262	21,400	21,450	1,535	24,550	24,600	1,835
15,150	15,200	1,014	18,300	18,350	1,266	21,450	21,500	1,540	24,600	24,650	1,839
15,200	15,250	1,018	18,350	18,400	1,270	21,500	21,550	1,545	24,650	24,700	1,844
15,250	15,300	1,022	18,400	18,450	1,274	21,550	21,600	1,550	24,700	24,750	1,849
15,300	15,350	1,026	18,450	18,500	1,278	21,600	21,650	1,554	24,750	24,800	1,854
15,350	15,400	1,030	18,500	18,550	1,282	21,650	21,700	1,559	24,800	24,850	1,858
15,400	15,450	1,034	18,550	18,600	1,286	21,700	21,750	1,564	24,850	24,900	1,863
15,450	15,500	1,038	18,600	18,650	1,290	21,750	21,800	1,569	24,900	24,950	1,868
15,500	15,550	1,042	18,650	18,700	1,294	21,800	21,850	1,573	24,950	25,000	1,873
15,550	15,600	1,046	18,700	18,750	1,298	21,850	21,900	1,578	25,000	25,050	1,877
15,600	15,650	1,050	18,750	18,800	1,302	21,900	21,950	1,583	25,050	25,100	1,882
15,650	15,700	1,054	18,800	18,850	1,306	21,950	22,000	1,588	25,100	25,150	1,887
15,700	15,750	1,058	18,850	18,900	1,310	22,000	22,050	1,592	25,150	25,200	1,892

TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)

1. Find your taxable income from line 10, Form D-40, page 1 or line 7, Form D-40EZ, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1 or line 8, Form D-40EZ, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over)

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
0	50	5	3,150	3,200	191	6,300	6,350	380	9,450	9,500	569
50	100	8	3,200	3,250	194	6,350	6,400	383	9,500	9,550	572
100	150	11	3,250	3,300	197	6,400	6,450	386	9,550	9,600	575
150	200	14	3,300	3,350	200	6,450	6,500	389	9,600	9,650	578
200	250	17	3,350	3,400	203	6,500	6,550	392	9,650	9,700	581
250	300	20	3,400	3,450	206	6,550	6,600	395	9,700	9,750	584
300	350	23	3,450	3,500	209	6,600	6,650	398	9,750	9,800	587
350	400	26	3,500	3,550	212	6,650	6,700	401	9,800	9,850	590
400	450	29	3,550	3,600	215	6,700	6,750	404	9,850	9,900	593
450	500	32	3,600	3,650	218	6,750	6,800	407	9,900	9,950	596
500	550	35	3,650	3,700	221	6,800	6,850	410	9,950	10,000	599
550	600	38	3,700	3,750	224	6,850	6,900	413	10,000	10,050	602
600	650	41	3,750	3,800	227	6,900	6,950	416	10,050	10,100	606
650	700	44	3,800	3,850	230	6,950	7,000	419	10,100	10,150	610
700	750	47	3,850	3,900	233	7,000	7,050	422	10,150	10,200	614
750	800	50	3,900	3,950	236	7,050	7,100	425	10,200	10,250	618
800	850	53	3,950	4,000	239	7,100	7,150	428	10,250	10,300	622
850	900	56	4,000	4,050	242	7,150	7,200	431	10,300	10,350	626
900	950	59	4,050	4,100	245	7,200	7,250	434	10,350	10,400	630
950	1,000	62	4,100	4,150	248	7,250	7,300	437	10,400	10,450	634
1,000	1,050	65	4,150	4,200	251	7,300	7,350	440	10,450	10,500	638
1,050	1,100	68	4,200	4,250	254	7,350	7,400	443	10,500	10,550	642
1,100	1,150	71	4,250	4,300	257	7,400	7,450	446	10,550	10,600	646
1,150	1,200	74	4,300	4,350	260	7,450	7,500	449	10,600	10,650	650
1,200	1,250	77	4,350	4,400	263	7,500	7,550	452	10,650	10,700	654
1,250	1,300	80	4,400	4,450	266	7,550	7,600	455	10,700	10,750	658
1,300	1,350	83	4,450	4,500	269	7,600	7,650	458	10,750	10,800	662
1,350	1,400	86	4,500	4,550	272	7,650	7,700	461	10,800	10,850	666
1,400	1,450	89	4,550	4,600	275	7,700	7,750	464	10,850	10,900	670
1,450	1,500	92	4,600	4,650	278	7,750	7,800	467	10,900	10,950	674
1,500	1,550	95	4,650	4,700	281	7,800	7,850	470	10,950	11,000	678
1,550	1,600	98	4,700	4,750	284	7,850	7,900	473	11,000	11,050	682
1,600	1,650	101	4,750	4,800	287	7,900	7,950	476	11,050	11,100	686
1,650	1,700	104	4,800	4,850	290	7,950	8,000	479	11,100	11,150	690
1,700	1,750	107	4,850	4,900	293	8,000	8,050	482	11,150	11,200	694
1,750	1,800	110	4,900	4,950	296	8,050	8,100	485	11,200	11,250	698
1,800	1,850	113	4,950	5,000	299	8,100	8,150	488	11,250	11,300	702
1,850	1,900	116	5,000	5,050	302	8,150	8,200	491	11,300	11,350	706
1,900	1,950	119	5,050	5,100	305	8,200	8,250	494	11,350	11,400	710
1,950	2,000	122	5,100	5,150	308	8,250	8,300	497	11,400	11,450	714
2,000	2,050	125	5,150	5,200	311	8,300	8,350	500	11,450	11,500	718
2,050	2,100	128	5,200	5,250	314	8,350	8,400	503	11,500	11,550	722
2,100	2,150	131	5,250	5,300	317	8,400	8,450	506	11,550	11,600	726
2,150	2,200	134	5,300	5,350	320	8,450	8,500	509	11,600	11,650	730
2,200	2,250	137	5,350	5,400	323	8,500	8,550	512	11,650	11,700	734
2,250	2,300	140	5,400	5,450	326	8,550	8,600	515	11,700	11,750	738
2,300	2,350	143	5,450	5,500	329	8,600	8,650	518	11,750	11,800	742
2,350	2,400	146	5,500	5,550	332	8,650	8,700	521	11,800	11,850	746
2,400	2,450	149	5,550	5,600	335	8,700	8,750	524	11,850	11,900	750
2,450	2,500	152	5,600	5,650	338	8,750	8,800	527	11,900	11,950	754
2,500	2,550	155	5,650	5,700	341	8,800	8,850	530	11,950	12,000	758
2,550	2,600	158	5,700	5,750	344	8,850	8,900	533	12,000	12,050	762
2,600	2,650	161	5,750	5,800	347	8,900	8,950	536	12,050	12,100	766
2,650	2,700	164	5,800	5,850	350	8,950	9,000	539	12,100	12,150	770
2,700	2,750	167	5,850	5,900	353	9,000	9,050	542	12,150	12,200	774
2,750	2,800	170	5,900	5,950	356	9,050	9,100	545	12,200	12,250	778
2,800	2,850	173	5,950	6,000	359	9,100	9,150	548	12,250	12,300	782
2,850	2,900	176	6,000	6,050	362	9,150	9,200	551	12,300	12,350	786
2,900	2,950	179	6,050	6,100	365	9,200	9,250	554	12,350	12,400	790
2,950	3,000	182	6,100	6,150	368	9,250	9,300	557	12,400	12,450	794
3,000	3,050	185	6,150	6,200	371	9,300	9,350	560	12,450	12,500	798
3,050	3,100	188	6,200	6,250	374	9,350	9,400	563	12,500	12,550	802
3,100	3,150	188	6,250	6,300	377	9,400	9,450	566	12,550	12,600	806

Continued on next page

1. Find your taxable income from line 10, Form D-40, page 1 or line 7, Form D-40EZ, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1 or line 8, Form D-40EZ, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
37,600	37,650	3,074	40,700	40,750	3,369	43,800	43,850	3,663	46,900	46,950	3,958
37,650	37,700	3,079	40,750	40,800	3,374	43,850	43,900	3,668	46,950	47,000	3,963
37,700	37,750	3,084	40,800	40,850	3,378	43,900	43,950	3,673	47,000	47,050	3,967
37,750	37,800	3,089	40,850	40,900	3,383	43,950	44,000	3,678	47,050	47,100	3,972
37,800	37,850	3,093	40,900	40,950	3,388	44,000	44,050	3,682	47,100	47,150	3,977
37,850	37,900	3,098	40,950	41,000	3,393	44,050	44,100	3,687	47,150	47,200	3,982
37,900	37,950	3,103	41,000	41,050	3,397	44,100	44,150	3,692	47,200	47,250	3,986
37,950	38,000	3,108	41,050	41,100	3,402	44,150	44,200	3,697	47,250	47,300	3,991
38,000	38,050	3,112	41,100	41,150	3,407	44,200	44,250	3,701	47,300	47,350	3,996
38,050	38,100	3,117	41,150	41,200	3,412	44,250	44,300	3,706	47,350	47,400	4,001
38,100	38,150	3,122	41,200	41,250	3,416	44,300	44,350	3,711	47,400	47,450	4,005
38,150	38,200	3,127	41,250	41,300	3,421	44,350	44,400	3,716	47,450	47,500	4,010
38,200	38,250	3,131	41,300	41,350	3,426	44,400	44,450	3,720	47,500	47,550	4,015
38,250	38,300	3,136	41,350	41,400	3,431	44,450	44,500	3,725	47,550	47,600	4,020
38,300	38,350	3,141	41,400	41,450	3,435	44,500	44,550	3,730	47,600	47,650	4,024
38,350	38,400	3,146	41,450	41,500	3,440	44,550	44,600	3,735	47,650	47,700	4,029
38,400	38,450	3,150	41,500	41,550	3,445	44,600	44,650	3,739	47,700	47,750	4,034
38,450	38,500	3,155	41,550	41,600	3,450	44,650	44,700	3,744	47,750	47,800	4,039
38,500	38,550	3,160	41,600	41,650	3,454	44,700	44,750	3,749	47,800	47,850	4,043
38,550	38,600	3,165	41,650	41,700	3,459	44,750	44,800	3,754	47,850	47,900	4,048
38,600	38,650	3,169	41,700	41,750	3,464	44,800	44,850	3,758	47,900	47,950	4,053
38,650	38,700	3,174	41,750	41,800	3,469	44,850	44,900	3,763	47,950	48,000	4,058
38,700	38,750	3,179	41,800	41,850	3,473	44,900	44,950	3,768	48,000	48,050	4,062
38,750	38,800	3,184	41,850	41,900	3,478	44,950	45,000	3,773	48,050	48,100	4,067
38,800	38,850	3,188	41,900	41,950	3,483	45,000	45,050	3,777	48,100	48,150	4,072
38,850	38,900	3,193	41,950	42,000	3,488	45,050	45,100	3,782	48,150	48,200	4,077
38,900	38,950	3,198	42,000	42,050	3,492	45,100	45,150	3,787	48,200	48,250	4,081
38,950	39,000	3,203	42,050	42,100	3,497	45,150	45,200	3,792	48,250	48,300	4,086
39,000	39,050	3,207	42,100	42,150	3,502	45,200	45,250	3,796	48,300	48,350	4,091
39,050	39,100	3,212	42,150	42,200	3,507	45,250	45,300	3,801	48,350	48,400	4,096
39,100	39,150	3,217	42,200	42,250	3,511	45,300	45,350	3,806	48,400	48,450	4,100
39,150	39,200	3,222	42,250	42,300	3,516	45,350	45,400	3,811	48,450	48,500	4,105
39,200	39,250	3,226	42,300	42,350	3,521	45,400	45,450	3,815	48,500	48,550	4,110
39,250	39,300	3,231	42,350	42,400	3,526	45,450	45,500	3,820	48,550	48,600	4,115
39,300	39,350	3,236	42,400	42,450	3,530	45,500	45,550	3,825	48,600	48,650	4,119
39,350	39,400	3,241	42,450	42,500	3,535	45,550	45,600	3,830	48,650	48,700	4,124
39,400	39,450	3,245	42,500	42,550	3,540	45,600	45,650	3,834	48,700	48,750	4,129
39,450	39,500	3,250	42,550	42,600	3,545	45,650	45,700	3,839	48,750	48,800	4,134
39,500	39,550	3,255	42,600	42,650	3,549	45,700	45,750	3,844	48,800	48,850	4,138
39,550	39,600	3,260	42,650	42,700	3,554	45,750	45,800	3,849	48,850	48,900	4,143
39,600	39,650	3,264	42,700	42,750	3,559	45,800	45,850	3,853	48,900	48,950	4,148
39,650	39,700	3,269	42,750	42,800	3,564	45,850	45,900	3,858	48,950	49,000	4,153
39,700	39,750	3,274	42,800	42,850	3,568	45,900	45,950	3,863	49,000	49,050	4,157
39,750	39,800	3,279	42,850	42,900	3,573	45,950	46,000	3,868	49,050	49,100	4,162
39,800	39,850	3,283	42,900	42,950	3,578	46,000	46,050	3,872	49,100	49,150	4,167
39,850	39,900	3,288	42,950	43,000	3,583	46,050	46,100	3,877	49,150	49,200	4,172
39,900	39,950	3,293	43,000	43,050	3,587	46,100	46,150	3,882	49,200	49,250	4,176
39,950	40,000	3,298	43,050	43,100	3,592	46,150	46,200	3,887	49,250	49,300	4,181
40,000	40,050	3,302	43,100	43,150	3,597	46,200	46,250	3,891	49,300	49,350	4,186
40,050	40,100	3,307	43,150	43,200	3,602	46,250	46,300	3,896	49,350	49,400	4,191
40,100	40,150	3,312	43,200	43,250	3,606	46,300	46,350	3,901	49,400	49,450	4,195
40,150	40,200	3,317	43,250	43,300	3,611	46,350	46,400	3,906	49,450	49,500	4,200
40,200	40,250	3,321	43,300	43,350	3,616	46,400	46,450	3,910	49,500	49,550	4,205
40,250	40,300	3,326	43,350	43,400	3,621	46,450	46,500	3,915	49,550	49,600	4,210
40,300	40,350	3,331	43,400	43,450	3,625	46,500	46,550	3,920	49,600	49,650	4,214
40,350	40,400	3,336	43,450	43,500	3,630	46,550	46,600	3,925	49,650	49,700	4,219
40,400	40,450	3,340	43,500	43,550	3,635	46,600	46,650	3,929	49,700	49,750	4,224
40,450	40,500	3,345	43,550	43,600	3,640	46,650	46,700	3,934	49,750	49,800	4,229
40,500	40,550	3,350	43,600	43,650	3,644	46,700	46,750	3,939	49,800	49,850	4,233
40,550	40,600	3,355	43,650	43,700	3,649	46,750	46,800	3,944	49,850	49,900	4,238
40,600	40,650	3,359	43,700	43,750	3,654	46,800	46,850	3,948	49,900	49,950	4,243
40,650	40,700	3,364	43,750	43,800	3,659	46,850	46,900	3,953	49,950	50,000	4,248
50,000 or Over—Use Tax Rate											

TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)

11

1. Find your taxable income from line 10, Form D-40, page 1 or line 7, Form D-40EZ, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1 or line 8, Form D-40EZ, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
25,200	25,250	1,896	28,300	28,350	2,191	31,400	31,450	2,485	34,500	34,550	2,780
25,250	25,300	1,901	28,350	28,400	2,196	31,450	31,500	2,490	34,550	34,600	2,785
25,300	25,350	1,906	28,400	28,450	2,200	31,500	31,550	2,495	34,600	34,650	2,789
25,350	25,400	1,911	28,450	28,500	2,205	31,550	31,600	2,500	34,650	34,700	2,794
25,400	25,450	1,915	28,500	28,550	2,210	31,600	31,650	2,504	34,700	34,750	2,799
25,450	25,500	1,920	28,550	28,600	2,215	31,650	31,700	2,509	34,750	34,800	2,804
25,500	25,550	1,925	28,600	28,650	2,219	31,700	31,750	2,514	34,800	34,850	2,808
25,550	25,600	1,930	28,650	28,700	2,224	31,750	31,800	2,519	34,850	34,900	2,813
25,600	25,650	1,934	28,700	28,750	2,229	31,800	31,850	2,523	34,900	34,950	2,818
25,650	25,700	1,939	28,750	28,800	2,234	31,850	31,900	2,528	34,950	35,000	2,823
25,700	25,750	1,944	28,800	28,850	2,238	31,900	31,950	2,533	35,000	35,050	2,827
25,750	25,800	1,949	28,850	28,900	2,243	31,950	32,000	2,538	35,050	35,100	2,832
25,800	25,850	1,953	28,900	28,950	2,248	32,000	32,050	2,542	35,100	35,150	2,837
25,850	25,900	1,958	28,950	29,000	2,253	32,050	32,100	2,547	35,150	35,200	2,842
25,900	25,950	1,963	29,000	29,050	2,257	32,100	32,150	2,552	35,200	35,250	2,846
25,950	26,000	1,968	29,050	29,100	2,262	32,150	32,200	2,557	35,250	35,300	2,851
26,000	26,050	1,972	29,100	29,150	2,267	32,200	32,250	2,561	35,300	35,350	2,856
26,050	26,100	1,977	29,150	29,200	2,272	32,250	32,300	2,566	35,350	35,400	2,861
26,100	26,150	1,982	29,200	29,250	2,276	32,300	32,350	2,571	35,400	35,450	2,865
26,150	26,200	1,987	29,250	29,300	2,281	32,350	32,400	2,576	35,450	35,500	2,870
26,200	26,250	1,991	29,300	29,350	2,286	32,400	32,450	2,580	35,500	35,550	2,875
26,250	26,300	1,996	29,350	29,400	2,291	32,450	32,500	2,585	35,550	35,600	2,880
26,300	26,350	2,001	29,400	29,450	2,295	32,500	32,550	2,590	35,600	35,650	2,884
26,350	26,400	2,006	29,450	29,500	2,300	32,550	32,600	2,595	35,650	35,700	2,889
26,400	26,450	2,010	29,500	29,550	2,305	32,600	32,650	2,599	35,700	35,750	2,894
26,450	26,500	2,015	29,550	29,600	2,310	32,650	32,700	2,604	35,750	35,800	2,899
26,500	26,550	2,020	29,600	29,650	2,314	32,700	32,750	2,609	35,800	35,850	2,903
26,550	26,600	2,025	29,650	29,700	2,319	32,750	32,800	2,614	35,850	35,900	2,908
26,600	26,650	2,029	29,700	29,750	2,324	32,800	32,850	2,618	35,900	35,950	2,913
26,650	26,700	2,034	29,750	29,800	2,329	32,850	32,900	2,623	35,950	36,000	2,918
26,700	26,750	2,039	29,800	29,850	2,333	32,900	32,950	2,628	36,000	36,050	2,922
26,750	26,800	2,044	29,850	29,900	2,338	32,950	33,000	2,633	36,050	36,100	2,927
26,800	26,850	2,048	29,900	29,950	2,343	33,000	33,050	2,637	36,100	36,150	2,932
26,850	26,900	2,053	29,950	30,000	2,348	33,050	33,100	2,642	36,150	36,200	2,937
26,900	26,950	2,058	30,000	30,050	2,352	33,100	33,150	2,647	36,200	36,250	2,941
26,950	27,000	2,063	30,050	30,100	2,357	33,150	33,200	2,652	36,250	36,300	2,946
27,000	27,050	2,067	30,100	30,150	2,362	33,200	33,250	2,656	36,300	36,350	2,951
27,050	27,100	2,072	30,150	30,200	2,367	33,250	33,300	2,661	36,350	36,400	2,956
27,100	27,150	2,077	30,200	30,250	2,371	33,300	33,350	2,666	36,400	36,450	2,960
27,150	27,200	2,082	30,250	30,300	2,376	33,350	33,400	2,671	36,450	36,500	2,965
27,200	27,250	2,086	30,300	30,350	2,381	33,400	33,450	2,675	36,500	36,550	2,970
27,250	27,300	2,091	30,350	30,400	2,386	33,450	33,500	2,680	36,550	36,600	2,975
27,300	27,350	2,096	30,400	30,450	2,390	33,500	33,550	2,685	36,600	36,650	2,979
27,350	27,400	2,101	30,450	30,500	2,395	33,550	33,600	2,690	36,650	36,700	2,984
27,400	27,450	2,105	30,500	30,550	2,400	33,600	33,650	2,694	36,700	36,750	2,989
27,450	27,500	2,110	30,550	30,600	2,405	33,650	33,700	2,699	36,750	36,800	2,994
27,500	27,550	2,115	30,600	30,650	2,409	33,700	33,750	2,704	36,800	36,850	2,998
27,550	27,600	2,120	30,650	30,700	2,414	33,750	33,800	2,709	36,850	36,900	3,003
27,600	27,650	2,124	30,700	30,750	2,419	33,800	33,850	2,713	36,900	36,950	3,008
27,650	27,700	2,129	30,750	30,800	2,424	33,850	33,900	2,718	36,950	37,000	3,013
27,700	27,750	2,134	30,800	30,850	2,428	33,900	33,950	2,723	37,000	37,050	3,017
27,750	27,800	2,139	30,850	30,900	2,433	33,950	34,000	2,728	37,050	37,100	3,022
27,800	27,850	2,143	30,900	30,950	2,438	34,000	34,050	2,732	37,100	37,150	3,027
27,850	27,900	2,148	30,950	31,000	2,443	34,050	34,100	2,737	37,150	37,200	3,032
27,900	27,950	2,153	31,000	31,050	2,447	34,100	34,150	2,742	37,200	37,250	3,036
27,950	28,000	2,158	31,050	31,100	2,452	34,150	34,200	2,747	37,250	37,300	3,041
28,000	28,050	2,162	31,100	31,150	2,457	34,200	34,250	2,751	37,300	37,350	3,046
28,050	28,100	2,167	31,150	31,200	2,462	34,250	34,300	2,756	37,350	37,400	3,051
28,100	28,150	2,172	31,200	31,250	2,466	34,300	34,350	2,761	37,400	37,450	3,055
28,150	28,200	2,177	31,250	31,300	2,471	34,350	34,400	2,766	37,450	37,500	3,060
28,200	28,250	2,181	31,300	31,350	2,476	34,400	34,450	2,770	37,500	37,550	3,065
28,250	28,300	2,186	31,350	31,400	2,481	34,450	34,500	2,775	37,550	37,600	3,070

Continued on next page

**SCHEDULE H
(FORM D-40)**
Department of
Finance and Revenue

GOVERNMENT OF THE DISTRICT OF COLUMBIA
PROPERTY TAX CREDIT

1991

Name (Claimant)		Your social security no.	
Present Home Address (Number and Street)		Spouse's social security no.	
City	State	Zip Code	Apt. No.
If address of property for which tax credit is claimed is different from above, list here.			
Is the property for which the tax credit is being claimed: (Check one) <input type="checkbox"/> Private Home <input type="checkbox"/> Apartment <input type="checkbox"/> Rooming House			

IF YOU ARE REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN (FORM D-40), ATTACH THIS FORM TO THE RETURN. IF YOU ARE NOT REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN AND QUALIFY FOR THE PROPERTY TAX CREDIT, THIS FORM SHOULD BE COMPLETED AND FILED BY ITSELF. ALL QUESTIONS MUST BE ANSWERED AND SCHEDULES COMPLETED OR THIS CREDIT WILL BE DISALLOWED. SEVERE PENALTIES ARE PROVIDED FOR A FALSE OR FRAUDULENTLY FILED CLAIM.

A. Did you rent or own your home in the District during the entire calendar year 1991? If you checked "NO", you are not entitled to the credit.		A	YES <input type="checkbox"/> NO <input type="checkbox"/>
B. Is your credit claim based on (check applicable block)		B	real estate <input type="checkbox"/> rent <input type="checkbox"/> tax
If you checked the box for real estate tax, complete the following from your real estate tax bill or assessment notice:			
Square No.	Lot No.		For Office Use Only:
If you checked the box for rent, complete the following:			
Landlord's Name	Landlord's Telephone No.		For Office use only:
Landlord's Address			
C. Did you or your Landlord receive rental supplements during 1991? If you checked "YES", see instructions on how to compute your credit.		C	YES <input type="checkbox"/> NO <input type="checkbox"/>
D. Were you claimed as a dependent on anyone else's 1991 Federal, State, or D.C. income tax return? If you checked "YES", you are not entitled to the credit unless you were 62 years of age before December 31, 1991.		D	YES <input type="checkbox"/> NO <input type="checkbox"/>
E. Did you live in a public housing project during 1991? If you checked "YES", you are not entitled to the credit.		E	YES <input type="checkbox"/> NO <input type="checkbox"/>

IMPORTANT: Be sure to complete the Household Gross Income and Summary Schedules on the reverse side before computing either Part A or Part B below.

COMPLETE EITHER PART A OR PART B

PART A — CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.

5. Enter amount of household gross income from line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit. ▶ 5
- 6a. Enter amount of property taxes paid (Enter either (a) or (b), but not both) ▶ 6a
- b. Enter amount of 1991 Annual Rent Paid ▶ \$_____ Then multiply by 15% (.15) and enter answer here ▶ 6b
7. Find Property Tax Credit in Table A or as computed ▶ 7
8. Total rental supplements received in 1991, if any ▶ 8
9. Property Tax Credit allowable—Subtract line 8 from line 7 ▶ 9

PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

- Do you, or you and your spouse (if married), provide 50% or more of household gross income?
YES ☐ NO ☐ If you checked "NO" and are not blind or disabled you are not entitled to claim the property tax credit under Part B. However you may qualify under Part A—see instructions for lines 5, 6 and 7.
10. Enter amount of household gross income from line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit. ▶ 10
- 11a. Enter amount of property taxes paid (Enter either (a) or (b), but not both) ▶ 11a
- b. Enter amount of 1991 Annual Rent Paid ▶ \$_____ Then multiply by 15% (.15) and enter answer here ▶ 11b
12. Find Property Tax Credit in Table B or as computed ▶ 12
13. Total rental supplements received in 1991, if any ▶ 13
14. Property Tax Credit allowable—subtract line 13 from line 12 ▶ 14

Check appropriate block
age 62 or older ☐
blind ☐
disabled ☐

IF THIS FORM IS ATTACHED TO A D.C. INCOME TAX RETURN, CHECK BOX ☐ AND ENTER AMOUNT FROM LINE 9 OR LINE 14 ABOVE ON FORM D-40.

Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Signature of Claimant

Date

Claimant's Telephone Number

Signature of Preparer other than claimant

Date

HOUSEHOLD GROSS INCOME SCHEDULE				For Office Use only:
You must include the total income of all members living in the household you own or rent.				
SOURCE OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	
(a) Wages, Salary, Tips, Bonuses, Commissions, Fees				
(b) Dividends & Interest				
(c) D.C. Lottery winnings				
(d) Business Income or loss				
(e) Taxable portion of Pensions & Annuities				
(f) Taxable capital gain or loss				
(g) Alimony received				
(h) Net Rental Income				
(i) Social Security and/or Railroad Retirement				
(j) Non-taxable portion of Pensions & Annuities or exclusion				
(k) Unemployment Insurance and/or Workmen's Compensation				
(l) Support Money and/or Public Assistance Grants				
(m) Interest on U.S. Obligations				
(n) Disability Income exclusion on Form D-40				
(o) Non-taxable portion of Military compensation				
(p) Fellowship awards and Grants				
(q) Life insurance proceeds				
(r) Veteran's pensions and disability payments				
(s) GI bill benefits				
(t) Loss on time insurance				
(u) Income subject to Unincorporated Business Tax				
(v) Cash distributions				
(w) Other (specify)				
TOTAL HOUSEHOLD GROSS INCOME				

SUMMARY OF HOUSEHOLD GROSS INCOME			
1. Total income of claimant from Column 1	1		
2. Total income of spouse from Column 2	2		
3. Total income of all other persons from Column 3	3		
4. Total household gross income (add lines 1 through 3). Enter here and on line 5, Part A or Line 10, Part B, whichever is applicable.	4		

LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE							
(a)				(c)			
(b)				(d)			

INSTRUCTIONS
How To Compute Your Property Tax Credit
The easiest way to find the amount of your property tax credit is to use the property tax credit tables. However, if you do not wish to use the tables, you may compute the amount of your credit from the back page of the instruction booklet.
If you checked either blind or disabled under Part B, you must have the certificate below completed. See instructions for specific details.

Physician's Certification of Blind or Disabled Claimant

Name of Claimant	Social security number
I certify that the above named taxpayer was (check only one box—see instruction):	
(i) <input type="checkbox"/> Blind	
(ii) <input type="checkbox"/> Physical or mental impairment expected to last for a continuous period of not less than twelve (12) months.	
(iii) <input type="checkbox"/> Physically or mentally impaired on January 1, 1991.	
Name of Physician	
Physician's address	
Physician's signature	Date

Instructions for Physician's Certification
A. Definition of Blind — "Blind means anyone whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees."
B. Definition of Disabled — "Disabled means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last for a continuous period of not less than twelve (12) months."
1-2259-2 wd-29

SCHEDULE H
(FORM D-40)
Department of
Finance and Revenue

GOVERNMENT OF THE DISTRICT OF COLUMBIA
PROPERTY TAX CREDIT

1991

Name (Claimant)		Your social security no.	
Present Home Address (Number and Street)		Spouse's social security no.	
City	State	Zip Code	Apt. No.
If address of property for which tax credit is claimed is different from above, list here.			
Is the property for which the tax credit is being claimed: (Check one) <input type="checkbox"/> Private Home <input type="checkbox"/> Apartment <input type="checkbox"/> Rooming House			

IF YOU ARE REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN (FORM D-40), ATTACH THIS FORM TO THE RETURN. IF YOU ARE NOT REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN AND QUALIFY FOR THE PROPERTY TAX CREDIT, THIS FORM SHOULD BE COMPLETED AND FILED BY ITSELF. ALL QUESTIONS MUST BE ANSWERED AND SCHEDULES COMPLETED OR THIS CREDIT WILL BE DISALLOWED. SEVERE PENALTIES ARE PROVIDED FOR A FALSE OR FRAUDULENTLY FILED CLAIM.

A. Did you rent or own your home in the District during the entire calendar year 1991? If you checked "NO", you are not entitled to the credit.	A	YES <input type="checkbox"/> NO <input type="checkbox"/>
B. Is your credit claim based on (check applicable block) If you checked the box for real estate tax, complete the following from your real estate tax bill or assessment notice: Square No. Lot No.	B	real estate <input type="checkbox"/> rent <input type="checkbox"/> tax
If you checked the box for rent, complete the following: Landlord's Name Landlord's Telephone No. Landlord's Address		For Office Use Only:
		For Office use only:
C. Did you or your Landlord receive rental supplements during 1991? If you checked "YES", see instructions on how to compute your credit.	C	YES <input type="checkbox"/> NO <input type="checkbox"/>
D. Were you claimed as a dependent on anyone else's 1991 Federal, State, or D.C. income tax return? If you checked "YES", you are not entitled to the credit unless you were 62 years of age before December 31, 1991.	D	YES <input type="checkbox"/> NO <input type="checkbox"/>
E. Did you live in a public housing project during 1991? If you checked "YES", you are not entitled to the credit.	E	YES <input type="checkbox"/> NO <input type="checkbox"/>

IMPORTANT: Be sure to complete the Household Gross Income and Summary Schedules on the reverse side before computing either Part A or Part B below.

COMPLETE EITHER PART A OR PART B

PART A — CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.

5. Enter amount of household gross income from line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit.	▶	5	
6a. Enter amount of property taxes paid (Enter either (a) or (b), but not both)	▶	6a	
b. Enter amount of 1991 Annual Rent Paid ▶ \$ Then multiply by 15% (.15) and enter answer here	▶	6b	
7. Find Property Tax Credit in Table A or as computed	▶	7	
8. Total rental supplements received in 1991, if any	▶	8	
9. Property Tax Credit allowable—subtract line 8 from line 7	▶	9	

PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

Do you, or you and your spouse (if married), provide 50% or more of household gross income? YES <input type="checkbox"/> NO <input type="checkbox"/> If you checked "NO" and are not blind or disabled you are not entitled to claim the property tax credit under Part B. However you may qualify under Part A—see instructions for lines 5, 6 and 7.		Check appropriate block age 62 or older <input type="checkbox"/> blind <input type="checkbox"/> disabled <input type="checkbox"/>	
10. Enter amount of household gross income from line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit.	▶	10	
11a. Enter amount of property taxes paid (Enter either (a) or (b), but not both)	▶	11a	
b. Enter amount of 1991 Annual Rent Paid ▶ \$ Then multiply by 15% (.15) and enter answer here	▶	11b	
12. Find Property Tax Credit in Table B or as computed	▶	12	
13. Total rental supplements received in 1991, if any	▶	13	
14. Property Tax Credit allowable—subtract line 13 from line 12	▶	14	

IF THIS FORM IS ATTACHED TO A D.C. INCOME TAX RETURN, CHECK BOX ☐ AND ENTER AMOUNT FROM LINE 9 OR LINE 14 ABOVE ON FORM D-40.

Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.	Signature of Claimant		Date
	Claimant's Telephone Number		
	Signature of Preparer other than claimant		Date

MAIL THIS FORM TO: DEPARTMENT OF FINANCE AND REVENUE, BEN FRANKLIN STATION, P.O. BOX 7861, WASHINGTON, D.C. 20044-7861, ON OR BEFORE APRIL 15, 1992.

HOUSEHOLD GROSS INCOME SCHEDULE				For Office Use only:
SOURCE OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	
(a) Wages, Salary, Tips, Bonuses, Commissions, Fees				
(b) Dividends & Interest				
(c) D.C. Lottery winnings				
(d) Business Income or loss				
(e) Taxable portion of Pensions & Annuities				
(f) Taxable capital gain or loss				
(g) Alimony received				
(h) Net Rental Income				
(i) Social Security and/or Railroad Retirement				
(j) Non-taxable portion of Pensions & Annuities or exclusion				
(k) Unemployment Insurance and/or Workmen's Compensation				
(l) Support Money and/or Public Assistance Grants				
(m) Interest on U.S. Obligations				
(n) Disability Income exclusion on Form D-40				
(o) Non-taxable portion of Military compensation				
(p) Fellowship awards and Grants				
(q) Life insurance proceeds				
(r) Veteran's pensions and disability payments				
(s) GI bill benefits				
(t) Loss on time insurance				
(u) Income subject to Unincorporated Business Tax				
(v) Cash distributions				
(w) Other (specify)				
TOTAL HOUSEHOLD GROSS INCOME				

SUMMARY OF HOUSEHOLD GROSS INCOME

1. Total income of claimant from Column 1	1	
2. Total income of spouse from Column 2	2	
3. Total income of all other persons from Column 3	3	
4. Total household gross income (add lines 1 through 3). Enter here and on line 5, Part A or Line 10, Part B, whichever is applicable.	4	

LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE

(a)				(c)			
(b)				(d)			

INSTRUCTIONS

How To Compute Your Property Tax Credit

The easiest way to find the amount of your property tax credit is to use the property tax credit tables. However, if you do not wish to use the tables, you may compute the amount of your credit from the back page of the instruction booklet.

If you checked either blind or disabled under Part B, you must have the certificate below completed. See instructions for specific details.

Physician's Certification of Blind or Disabled Claimant

Name of Claimant	Social security number
I certify that the above named taxpayer was (check only one box—see instruction):	
(i) <input type="checkbox"/> Blind	
(ii) <input type="checkbox"/> Physical or mental impairment expected to last for a continuous period of not less than twelve (12) months.	
(iii) <input type="checkbox"/> Physically or mentally impaired on January 1, 1991.	
Name of Physician	
Physician's address	
Physician's signature	Date

Instructions for Physician's Certification

A. Definition of Blind — "Blind means anyone whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees."

B. Definition of Disabled — "Disabled means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last for a continuous period of not less than twelve (12) months."

PROPERTY TAX CREDIT TABLE A (UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																					
		At least									But less than												
		\$1360	\$1380	\$1400	\$1420	\$1440	\$1460	\$1480	\$1500	\$1520	\$1540	\$1560	\$1580	\$1600	\$1620	\$1640	\$1660	\$1680	\$1700	\$1720	\$1740	\$1760	\$1780
At least	But less than	\$1380	\$1400	\$1420	\$1440	\$1460	\$1480	\$1500	\$1520	\$1540	\$1560	\$1580	\$1600	\$1620	\$1640	\$1660	\$1680	\$1700	\$1720	\$1740	\$1760	\$1780	and up
Your Property Tax Credit is —																							
\$ 0	500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,000	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,500	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,000	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,500	4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,000	4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,500	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,500	6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,000	6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,500	7,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,000	7,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,500	8,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,000	8,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,500	9,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,000	9,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,500	10,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,000	11,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,000	12,000	726	741	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,000	13,000	699	714	729	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,000	14,000	673	688	703	718	733	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
14,000	15,000	647	662	677	692	707	722	737	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
15,000	16,000	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750	750	750
16,000	17,000	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750
17,000	18,000	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750
18,000	19,000	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750
19,000	20,000	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750

PROPERTY TAX CREDIT TABLE A
(UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																					
		At least																					
		\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	\$1260	\$1280	\$1300	\$1320	\$1340
At least	But less than	But less than																					
		\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	\$1260	\$1280	\$1300	\$1320	\$1340	\$1360
Your Property Tax Credit is —																							
\$ 0 \$	500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,000	3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,500	4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,000	4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,500	5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000	5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750
5,500	6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750
6,000	6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750
6,500	7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750
7,000	7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750
7,500	8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750
8,000	8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750
8,500	9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750
9,000	9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750
9,500	10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750
10,000	11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737
11,000	12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711
12,000	13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684
13,000	14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658
14,000	15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632
15,000	16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548
16,000	17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518
17,000	18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488
18,000	19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458
19,000	20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428

And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is _____

gross income (line 5, Schedule H) is —		At least																						
		\$460	\$480	\$500	\$520	\$540	\$550	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900
At least	But less than	But less than																						
		\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900	\$920
		Your Property Tax Credit is —																						
\$	0	\$ 500	\$443	\$462	\$481	\$500	\$519	\$538	\$557	\$576	\$595	\$614	\$633	\$652	\$671	\$690	\$709	\$728	\$747	\$750	\$750	\$750	\$750	\$750
500	1,000		436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750
1,000	1,500		429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750
1,500	2,000		422	441	460	479	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750
2,000	2,500		414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750
2,500	3,000		407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750
3,000	3,500		304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619
3,500	4,000		296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611
4,000	4,500		289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604
4,500	5,000		281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596
5,000	5,500		254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569
5,500	6,000		245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560
6,000	6,500		235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550
6,500	7,000		226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541
7,000	7,500		189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504
7,500	8,000		178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493
8,000	8,500		167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482
8,500	9,000		156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471
9,000	9,500		144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459
9,500	10,000		133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448
10,000	11,000		77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392
11,000	12,000		51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366
12,000	13,000		24	39	54	69	84	99	114	126	144	159	174	189	204	219	234	249	264	279	294	309	324	339
13,000	14,000		0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313
14,000	15,000		0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287
15,000	16,000		0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203
16,000	17,000		0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173
17,000	18,000		0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143
18,000	19,000		0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113
19,000	20,000		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83

PROPERTY TAX CREDIT TABLE A **(UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)**

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

if your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																							
		At least												But less than											
		\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420	\$440	
At least	But less than	Your Property Tax Credit is —																							
\$	0	\$ 500	\$ 6	\$ 25	\$ 44	\$ 63	\$ 82	\$ 101	\$ 120	\$ 139	\$ 158	\$ 177	\$ 196	\$ 215	\$ 234	\$ 253	\$ 272	\$ 291	\$ 310	\$ 329	\$ 348	\$ 367	\$ 386	\$ 405	\$ 424
500	1,000	0	18	37	56	75	94	113	132	151	170	189	208	227	246	265	284	303	322	341	360	379	398	417	
1,000	1,500	0	11	30	49	68	87	106	125	144	163	182	201	220	239	258	277	296	315	334	353	372	391	410	
1,500	2,000	0	4	23	42	61	80	99	118	137	156	175	194	213	232	251	270	289	308	327	346	365	384	403	
2,000	2,500	0	0	15	34	53	72	91	110	129	148	167	186	205	224	243	262	281	300	319	338	357	376	395	
2,500	3,000	0	0	8	27	46	65	84	103	122	141	160	179	198	217	236	255	274	293	312	331	350	369	388	
3,000	3,500	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289	
3,500	4,000	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281	
4,000	4,500	0	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274
4,500	5,000	0	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266
5,000	5,500	0	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239
5,500	6,000	0	0	0	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230
6,000	6,500	0	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220
6,500	7,000	0	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211
7,000	7,500	0	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174
7,500	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163
8,000	8,500	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152
8,500	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141
9,000	9,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129
9,500	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118
10,000	11,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11,000	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12,000	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13,000	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,000	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15,000	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,000	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PROPERTY TAX CREDIT TABLE B (AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is --		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is --																					
		At least											But less than										
		\$420	\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	
At least	But less than	\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	
Your Property Tax Credit is --																							
\$	0	\$428	\$448	\$468	\$488	\$508	\$528	\$548	\$568	\$588	\$608	\$628	\$648	\$668	\$688	\$708	\$728	\$748	\$750	\$750	\$750	\$750	
	500	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	
	1,000	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	
	1,500	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750	
	2,000	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750	
	2,500	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	
	3,000	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	
	3,500	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	
	4,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	
	4,500	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	
	5,000	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	750	
	5,500	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744	
	6,000	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736	
	6,500	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	
	7,000	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721	
	7,500	314	334	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714	
	8,000	306	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	
	8,500	299	319	339	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699	
	9,000	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	
	9,500	284	304	324	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	
	10,000	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	620	
	11,000	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	
	12,000	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	
	13,000	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	
	14,000	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	
	15,000	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	423	443	
	16,000	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	418	
	17,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393	
	18,000	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	
	19,000	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	

PROPERTY TAX CREDIT TABLE B (AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																					
		At least											But less than										
		\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	
\$	0	Your Property Tax Credit is —																					
		\$ 8	\$28	\$48	\$68	\$88	\$108	\$128	\$148	\$168	\$188	\$208	\$228	\$248	\$268	\$288	\$308	\$328	\$348	\$368	\$388	\$408	
500	1,000	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	
1,000	1,500	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	
1,500	2,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393	
2,000	2,500	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	388	
2,500	3,000	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	
3,000	3,500	0	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	
3,500	4,000	0	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	
4,000	4,500	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	
4,500	5,000	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	
5,000	5,500	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	291	311	331	
5,500	6,000	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	284	304	324	
6,000	6,500	0	0	0	0	0	16	36	56	76	96	116	136	156	176	196	216	236	256	276	296	316	
6,500	7,000	0	0	0	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309	
7,000	7,500	0	0	0	0	0	1	21	41	61	81	101	121	141	161	181	201	221	241	261	281	301	
7,500	8,000	0	0	0	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294	
8,000	8,500	0	0	0	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286	
8,500	9,000	0	0	0	0	0	0	0	19	39	59	79	99	119	139	159	179	199	219	239	259	279	
9,000	9,500	0	0	0	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	
9,500	10,000	0	0	0	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	
10,000	11,000	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180	200	
11,000	12,000	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180	
12,000	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	
13,000	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	
14,000	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	
15,000	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16,000	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

PROPERTY TAX CREDIT TABLE B (AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																				
		At least																				
		\$840	\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240
At least	But less than	But less than																				
		\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	and up
Your Property Tax Credit is —																						
\$ 0	\$ 500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
	500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,500	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	7,000	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	7,000	7,500	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,500	8,000	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	8,500	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,000	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,500	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,500	10,000	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,000	11,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	12,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	13,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
	14,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
	14,000	15,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750
15,000	16,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750	750
	17,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
	18,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
	19,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
	19,000	20,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743

INSTRUCTIONS

How To Compute Your Property Tax Credit

The easiest way to find the amount of your property tax credit is to use the tables in the instructions. However, if you do not wish to use the tables, you may compute the amount of your credit as follows:

PART A — FOR CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.

The following percentages are applicable for the computation of the credit under Part A, Schedule H.

If household gross income is:	The credit shall equal the amount of property taxes paid or rent constituting property taxes which is in excess of the following percentage of household gross income:
Under \$2,999	95% of tax in excess of 1.5% of income
\$3,000 to \$4,999	75% of tax in excess of 2.0% of income
\$5,000 to \$6,999	75% of tax in excess of 2.5% of income
\$7,000 to \$9,999	75% of tax in excess of 3.0% of income
\$10,000 to \$14,999	75% of tax in excess of 3.5% of income
\$15,000 to \$20,000	75% of tax in excess of 4.0% of income

1. Enter amount of household gross income _____
 2. Multiply by appropriate percentage (1.5%, 2.0%, 2.5%, 3.0%, 3.5% or 4.0%) _____
 3. Result _____
 4. Enter amount of property taxes paid or 15% of rent paid _____
 5. Enter amount from line 3 above _____
 6. Balance (line 4 less line 5) _____
 7. Multiply amount on line 6 by appropriate percentage (95% or 75%) _____
 8. Property Tax Credit. Round to nearest whole dollar _____
- Enter Property Tax Credit on line 7 of Schedule H.**

PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

The following percentages are applicable for the computation of the credit under Part B, Schedule H.

If household gross income is:	The credit shall equal the amount of property taxes paid or rent constituting property taxes which is in excess of the following percentage of household gross income:
Under \$4,999	1.0%
\$5,000 to \$9,999	1.5%
\$10,000 to \$14,999	2.0%
\$15,000 to \$20,000	2.5%

1. Enter amount of household gross income _____
2. Multiply by appropriate percentage (1.0%, 1.5%, 2.0% or 2.5%) _____
3. Result _____
4. Enter amount of property taxes paid or 15% of rent paid _____
5. Enter amount from line 3 above _____
6. Property Tax Credit (line 4 less line 5) Round to nearest whole dollar _____

Enter Property Tax Credit on line 12 of Schedule H.

NOTE: Maximum credit allowable for either PART A or PART B is \$750.